



GOVERNMENT OF ORISSA

**APPROPRIATION  
ACCOUNTS  
1970-71**







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1970-71**

ТАМО-А  
УССОПИЛІС  
УБЫКОВЫЛЮИ



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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Orissa for the year 1970-71 presents the accounts of sums expended in the year ended 31st March 1971 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts—

'O' stands for original grant or appropriation

'S' stands for supplementary grant or appropriation

'R' stands for reappropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.





## SUMMARY OF APPROPRIATION ACCOUNTS

3

Number and name of grant or appropriation	Grant or appropriation	Expenditure		
		Expenditure compared with grant or appropriation		
		Less than granted/ appropriated	More than granted/ appropriated	
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1—Elections and other expenditure relating to the Home Department				
Voted ..	1,21,14,100	1,15,32,759	5,81,341	..
<i>Charged</i> ..	<i>12,32,800</i>	<i>12,40,815</i>	..	<i>8,015</i>
2—Jails				
Voted ..	92,05,300	80,83,469	11,21,831	..
3—Police				
Voted ..	7,81,23,900	7,61,52,214	19,71,686	..
4—Expenditure relating to the Planning and Co-ordination Department				
Voted ..	4,42,49,400	4,98,47,738	..	55,98,338
5—Community Development Projects, etc.				
Voted ..	6,04,19,900	5,74,04,027	30,15,873	..
6—Expenditure relating to the Political and Services Department				
Voted ..	50,29,000	46,39,383	3,89,617	..
<i>Charged</i> ..	<i>2,86,000</i>	<i>2,30,067</i>	55,933	..
7—Cultural Affairs				
Voted ..	26,79,100	23,66,694	3,12,406	..
8—Stamps				
Voted ..	6,57,000	4,88,875	1,68,125	..
9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department				
Voted ..	3,01,84,800	2,54,32,657	47,52,143	..
<i>Charged</i> ..	<i>7,53,200</i>	<i>6,77,999</i>	75,201	..
10—Pensions				
Voted ..	1,36,21,700	1,46,63,319	..	10,41,619
<i>Charged</i> ..	<i>52,900</i>	<i>25,219</i>	27,681	..

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
11—Expenditure relating to the Education Department				
Voted ..	22,67,90,400	22,30,93,601	36,96,799	..
Charged	16,100	16,100	..	..
11-A—Text Book Press				
Voted ..	26,00,200	25,84,362	15,838	..
12—Taxation				
Voted ..	81,96,400	78,44,483	3,51,917	..
13—Land Revenue				
Voted ..	4,44,88,200	4,22,12,250	22,75,950	..
Charged ..	1,000	977	23	..
14—Excise				
Voted ..	45,85,100	43,00,087	2,85,013	..
15—Registration				
Voted ..	19,60,000	16,93,538	2,66,462	..
16—District Administration and other expenditure relating to the Revenue Department				
Voted ..	2,87,77,700	2,46,28,308	41,49,392	..
Charged ..	1,25,21,700	1,25,21,622	78	..
17—Expenditure relating to the Industries Department				
Voted ..	3,38,68,100	2,57,53,705	81,14,395	..
Charged ..	14,900	14,800	100	..
17-A—Mines				
Voted ..	36,55,000	35,81,631	73,369	..
18—Civil and Sessions Courts and other expenditure relating to the Law Department				
Voted ..	59,52,500	58,04,453	1,48,047	..
19—Government Press and other expenditure relating to the Commerce Department				
Voted ..	1,17,32,400	1,09,97,675	7,34,725	..
Charged ..	700	700	..	..

Summary

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Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
20—Labour, Employment and Housing				
Voted ..	52,74,400	45,80,318	6,94,082	..
21—Tribal and Rural Welfare				
Voted ..	3,80,32,300	3,36,32,974	43,99,326	..
22—Medical and other expenditure relating to the Health and Family Planning Department				
Voted ..	5,74,14,800	5,75,57,203	..	1,42,403
Charged ..	200	..	200	..
23—Public Health				
Voted ..	4,74,93,300	4,04,66,961	70,26,339	..
Charged ..	1,000	980	20	..
24—Irrigation				
Voted ..	11,17,16,600	10,73,87,480	43,29,120	..
Charged ..	32,000	24,323	7,677	..
25—Public Works				
Voted ..	13,14,31,300	13,29,33,727	..	15,02,427
Charged ..	21,82,000	20,61,345	1,20,655	..
26—State Legislature				
Voted ..	17,87,700	16,41,134	1,46,566	..
Charged ..	65,800	65,337	463	..
27—Public Works, Common Establishment				
Voted ..	2,11,06,500	1,88,77,420	22,29,080	..
Charged ..	9,000	9,000	..	..
28—Electricity Schemes				
Voted ..	5,56,84,800	4,29,51,909	1,27,32,891	..
29—Taxes on Vehicles				
Voted ..	19,09,700	18,17,713	91,987	..
30—Transport Schemes				
Voted ..	3,69,85,200	3,66,22,189	3,63,011	..
Charged ..	5,600	..	5,600	..

## Summary

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>31—Forest</b>				
Voted ..	3,74,41,200	3,50,89,696	23,51,504	..
<i>Charged</i> ..	5,000	..	5,000	..
<b>32—Fisheries</b>				
Voted ..	97,60,400	74,32,892	23,27,508	..
<b>33—Co-operation and Marketing</b>				
Voted ..	1,51,26,500	1,46,83,662	4,42,838	..
<i>Charged</i> ..	2,000	1,983	17	..
<b>34—Expenditure relating to the Urban Development Department</b>				
Voted ..	2,41,05,300	2,40,64,850	40,450	..
<i>Charged</i> ..	40,000	40,000	..	..
<b>35—Animal Husbandry</b>				
Voted ..	2,66,91,400	2,52,36,572	14,54,828	..
<i>Charged</i> ..	1,000	966	34	..
<b>36—Public Relations and Tourism</b>				
Voted ..	42,30,000	40,73,255	1,56,745	..
<b>37—Agriculture</b>				
Voted ..	5,97,99,500	4,88,96,578	1,09,02,922	..
<b>38—Supply Department</b>				
Voted ..	73,99,000	65,37,636	8,61,364	..
<i>Charged</i> ..	600	..	600	..
<b>39—Ports</b>				
Voted ..	3,55,000	2,08,967	1,46,033	..
<i>Interest on Debt and other obligations</i>				
<i>Charged</i> ..	22,96,94,600	20,64,05,603	2,32,88,997	..
<i>Appropriation for Reduction or Avoidance of Debt</i>				
<i>Charged</i> ..	6,22,03,800	6,22,03,608	192	..

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
40—Community Development Projects				
Voted ..	79,200	87,475	..	8,275
41—Loans to Local Funds, Government servants, etc.				
Voted ..	78,00,100	77,32,242	67,858	..
42—Compensation for Abolition of Zamindari system and other expenditure relating to the Revenue Department				
Voted ..	71,63,700	60,60,079	11,03,621	..
43—Multipurpose River, Irrigation and Electricity Schemes				
Voted ..	26,38,96,100	23,58,46,198	2,80,49,902	..
Charged ..	..	74,282	..	74,282
44—Agricultural Improvement and Research				
Voted ..	2,24,86,100	1,65,32,143	59,53,957	..
45—Government Trading Schemes				
Voted ..	10,55,50,000	1,42,28,991	9,13,21,009	..
Charged ..	46,700	..	46,700	..
46—Road and Water Transport Schemes				
Voted ..	13,98,600	14,12,561	..	13,961
47—Capital expenditure relating to Public Health and Urban Development Department				
Voted ..	1,33,25,100	89,06,177	44,18,923	..
48—Capital outlay on Industrial Development				
Voted ..	3,26,45,800	3,17,15,960	9,29,840	..
Charged ..	1,09,400	1,08,400	1,000	..
49—Hirakud Dam Project				
Voted ..	15,10,000	15,04,666	5,334	..

## Summary

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/appropriated	More than granted/appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
50—Capital outlay on Ports—				
Voted ..	16,00,000	5,90,601	10,09,399	..
51—Capital expenditure relating to Labour, Employment and Housing Department				
Voted ..	53,34,000	51,62,810	1,71,190	..
52—Capital expenditure relating to the Education Department				
Voted ..	24,78,700	12,76,000	12,02,700	..
53—Capital expenditure relating to Home Department				
Voted ..	4,00,000	3,99,000	1,000	..
54—Capital outlay on Forests				
Voted ..	6,66,21,700	5,73,40,038	92,81,662	..
55—Share capital contribution and loans to Co-operative organisations				
Voted ..	1,41,25,800	1,41,25,250	550	..
56—Capital expenditure relating to Planning and Co-ordination Department				
Voted ..	1,50,00,000	75,13,804	74,86,196	..
57—Capital expenditure relating to Animal Husbandry Department—				
Voted ..	2,76,500	2,42,181	34,319	..
58—Capital expenditure relating to the Grama Panchayat Department				
Voted ..	3,50,100	1,61,807	1,88,293	..
59—Capital expenditure relating to Health Department				
Voted ..	41,78,000	34,69,458	7,08,542	..

Summary

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Less than granted/ appropriated	More than granted/ appropriated
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
60—Capital outlay on Public Works				
Voted ..	4,91,55,700	4,69,04,051	22,51,649	..
Charged ..	1,77,900	1,20,860	57,040	..
61—Capital expenditure relating to the Mining and Geology Department				
Voted ..	1,50,00,000	1,50,00,000	..	..
62—Capital expenditure relating to Tribal and Rural Welfare Department				
Voted ..	52,06,000	26,75,657	25,30,343	..
63—Capital expenditure relating to Law Department				
Voted ..	10,000	10,000	..	..
<i>Permanent Debt (Repayment)</i>				
Charged ..	3,53,59,600	2,28,33,700	1,25,25,900	..
<i>Floating Debt (Repayment)</i>				
Charged ..	10,00,00,000	90,00,000	9,10,00,000	..
<i>Loans from Central Government (Repayment)</i>				
Charged ..	33,06,94,700	32,96,02,354	10,92,346	..
<i>Other loans (Repayment)</i>				
Charged ..	59,99,000	59,68,608	30,392	..
Total—Voted ..	195,82,26,300	172,66,95,513	23,98,37,810	83,07,023
Charged ..	78,15,09,200	65,32,49,648	12,83,41,849	82,297
Grand Total ..	273,97,35,500	237,99,45,161	36,81,79,659	83,89,320



The excess over the voted grants in the following cases require regularisation:—

- 4—Expenditure relating to the Planning and Co-ordination Department ;
- 10—Pensions;
- 22—Medical and other expenditure relating to the Health and Family Planning Department;
- 25—Public Works;
- 40—Community Development Projects; and
- 46—Road and Water Transport Schemes.

The excess over the charged appropriation “ 1—Elections and other expenditure relating to the Home Department” also requires regularisation.

In addition to the excess mentioned above, expenditure of Rs. 74,282 under the appropriation “ 43—Multipurpose River, Irrigation and Electricity Schemes” incurred without provision also requires regularisation.

The expenditure shown in column 3 of the above summary does not include a sum of Rs. 13,19,500 met out of advances from the Contingency Fund which were not recouped to the Fund till the close of the year. The details of this expenditure are as follows :—

Major head ( grant number and name)	Amount	Date of sanction of advance
	Rs.	
34—Co-operation ( Grant no. 33—Co-operation and Marketing)	56,250	15th to 24th March 1971
71—Miscellaneous (Grant no. 1—Election and other expenditure relating to the Home Department)	5,000	22nd March 1971
96—Capital outlay on Industrial and Economic Development (Grant no. 55—Share capital contribution and loans to Co-operative organisations)	1,37,000	15th and 16th March 1971
Q—Loans and Advances by the State Government ( Grant no. 55—Share capital contribution and loans to Co-operative organisations)	11,21,250	5th to 27th March 1971
Total	13,19,500	

As the grants and appropriations are for gross amounts required for expenditure, the expenditure <sup>figures</sup> shown against them do not include recoveries adjusted in the account in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 1970-71 and that shown in the Finance Accounts for the year is given below :—

	Voted	Charged
	Rs.	Rs.
Total expenditure according to the Appropriation Accounts	172,66,95,513	65,32,49,648
Deduct—Recoveries ..	31,29,19,846	..
Net total expenditure as shown in statement no. 10 of the Finance Accounts	141,37,75,667	65,32,49,648

The details of recoveries referred to above are given in Appendix.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Orissa for the year 1970-71.

NEW DELHI,

The

( A . B A K S I )

Comptroller and Auditor General of India

**Grant No. 1—Elections and other expenditure relating to the Home Department**

(MAJOR HEADS : 18—PARLIAMENT, STATE/UNION TERRITORY LEGISLATURE;  
19—GENERAL ADMINISTRATION ; 21—ADMINISTRATION OF JUSTICE ;  
26—MISCELLANEOUS DEPARTMENTS ; 67—PRIVY PURSES AND  
71—MISCELLANEOUS)

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Voted—</i>				
Original ..	82,45,000	1,21,14,100	1,15,32,759	—5,81,341
Supplementary	38,69,100			
Amount surrendered during the year (March 1971)				5,74,100
<i>Charged—</i>				
Original ..	12,03,000	12,32,800	12,40,815	+8,015
Supplementary	29,800			
Amount surrendered during the year				nil

The expenditure in the voted grant does not include Rs. 5,000 spent from out of an advance from the Contingency Fund sanctioned in March 1971. The amount remained unrecouped to the Fund before the close of the year.

*Notes and comments—*

Expenditure exceeded the charged appropriation by Rs. 8,015; excess requires regularisation.

The excess occurred under the head "High Court" due to sanction of selection grade pay to the Registrar and retrospective sanction of special pay to the Joint Registrar towards the end of the year.

**Grant No. 2—Jails ( All Voted )**

(MAJOR HEADS : 22—JAILS AND 39—MISCELLANEOUS SOCIAL AND  
DEVELOPMENTAL ORGANISATIONS)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	92,05,300	92,05,300	80,83,469	—11,21,831
Supplementary ..				
Amount surrendered during the year ( March 1971)				9,06,200

**Grant No. 3—Police (All Voted)**

( MAJOR HEAD : 23—POLICE )

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original	7,81,23,300	7,81,23,900	7,61,52,214
Supplementary	600		
Amount surrendered during the year ( March 1971)			21,40,300

**Grant No. 4—Expenditure relating to the Planning and Co-ordination Department ( All Voted)**

( MAJOR HEADS : 31—AGRICULTURE; 37—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS; 44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ( NON-COMMERCIAL ); 50—PUBLIC WORKS; 64—FAMINE RELIEF AND 71—MISCELLANEOUS )

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original	3,25,82,400	4,42,49,400	4,98,47,738
Supplementary	1,16,67,000		
Amount surrendered during the year ( March 1971)			5,67,900

**Notes and comments—**

(i) Expenditure exceeded the voted grant by Rs. 55,98,338; excess requires regularisation.

(ii) Excess was mainly under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees )			
M—Public Works—Suspense— Gross Debit—			
O.           —	1,00.00	1,00.00	1,63.87   +63.87

Excess occurred due to more stores obtained towards the end of the year. Reasons for not providing funds to cover the excess are awaited.

The excess was partly set off by saving mainly under:—

Group-head	Total grant	Actual expenditure	Excess+ Savings—
(In lakhs of rupees)			
N.1—Public Works—Original Works—Communication (Plan-State Sector)—			
O. .. 25.00	50.36	47.52	—2.84
S. .. 25.36			

Reason for the saving is awaited.

(iii) *Suspense Account*—The expenditure under the grant includes Rs. 1,63.87 lakhs relating to purchase of stores, etc., for the Rural Engineering Organisation booked under the group-head "M—Suspense" under "50—Public Works". The nature and scope of the transactions under the head "suspense" and the accounting procedure followed for these transactions have been explained in note (iv) below Grant No. 24—Irrigation.

A summary of the transactions in the Suspense account during 1970-71 is given below:—

Opening balance on 1st April 1970	Debits during the year	Credits during the year	Closing balance on 31st March 1971
(In lakhs of rupees)			
40.33	1,63.87	1,59.61	44.59

#### Grant No. 5—Community Development Projects, etc. (All Voted)

(MAJOR HEADS : 32—RURAL DEVELOPMENT; 37—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS; 64—FAMINE RELIEF AND 71—MISCELLANEOUS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original 5,14,62,400	6,04,19,900	5,74,04,027	—30,15,873
Supplementary 89,57,500			
Amount surrendered during the year (March 1971)			18,71,800

*Notes and comments—*

(i) Analysis of provision, actual expenditure, saving and amount surrendered in this grant between "Plan" and "non-Plan" is given below :—

	Provision	Actual expenditure	Saving	Amount surrendered
	(In lakhs of rupees)			
Plan ..	1,89.92	1,67.38	22.54	0.56
Non-Plan ..	4,14.28	4,06.66	7.62	18.16

(ii) The saving mainly occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
X.1—Famine relief—Miscellaneous— Scheme for rural works programme in chronically drought affected areas—			
S.                                   34.00	}           19.00	18.51	—0.49
R.                                   —15.00			

Rs. 15.00 lakhs were surrendered in March 1971 due to late receipt of allocation from the Government of India.

Reasons for the final saving of Rs. 0.49 lakh are awaited.

**Grant No. 6—Expenditure relating to the Political and Services Department**

(MAJOR HEADS : 19—GENERAL ADMINISTRATION; 50—PUBLIC WORKS AND 71—MISCELLANEOUS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original           50,24,000	}           50,29,000	46,39,383	—3,89,617
Supplementary    5,000			
Amount surrendered during the year (March 1971)			2,45,500
Charged—			
Original           2,86,000	}           2,86,000	2,30,067	—55,933
Supplementary    ..			
Amount surrendered during the year (March 1971)			54,100

**Grant No. 7—Cultural Affairs (All Voted)**(MAJOR HEADS : 27—SCIENTIFIC DEPARTMENTS; 28—EDUCATION AND  
71—MISCELLANEOUS)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original	24,29,000	} 26,79,100	23,66,694	—3,12,406
Supplementary	2,50,100			
Amount surrendered during the year (March 1971)				2,78,200

**Grant No. 8—Stamps (All Voted)**

(MAJOR HEAD : 14—STAMPS)

		Total grant	Actual expenditure	Excess+ Saving—
Original	6,57,000	} 6,57,000	4,88,875	—1,68,125
Supplementary	..			
Amount surrendered during the year (March 1971)				16,400

**Grant No. 9—Ministers, Civil Secretariat and other expenditure relating to the Finance Department**

(MAJOR HEADS: 19—GENERAL ADMINISTRATION AND 71—MISCELLANEOUS)

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Voted—</b>				
Original	2,79,44,800	} 3,01,84,800	2,54,32,657	—47,52,143
Supplementary	22,40,000			
Amount surrendered during the year (March 1971)				46,25,700
<b>Charged—</b>				
Original	7,20,200	} 7,53,200	6,77,999	—75,201
Supplementary	33,000			
Amount surrendered during the year (March 1971)				69,800

## Notes and comments—

(i) Saving in the voted grant occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) W—State Lotteries—			
O.	34.41	}	}
S.	20.00		
R.	—23.53		
	30.88	30.13	—0.75

The total saving of Rs. 24.28 lakhs (38 per cent of the original plus supplementary provision) was due to less number of draws.

(2) Q—Secretariat and attached offices—Add—Lump provision for revision of pay (Plan—State Sector)—

O.	35.00	}	}
R.	—35.00		
	..	..	..

Rs. 13.61 lakhs of the lump provision were utilised and reappropriated to relevant heads of account and Rs. 21.39 lakhs were surrendered due to non-requirement of funds.

(ii) *Guarantee Reserve Fund*—The expenditure under the voted grant includes Rs. ten lakhs transferred to this fund.

The fund was constituted by Government during 1969-70 to enable Government to discharge the liabilities arising out of giving guarantees.

Rs. 12.64 lakhs were spent in discharging guarantee liabilities during 1970-71. This expenditure was initially accounted for against provision made in "Grant No. 17—Expenditure relating to the Industries Department" and transferred to the fund during 1970-71.

The balance at the credit of the fund as on 31st March 1971 was Rs. 7.36 lakhs. An account of the transaction of the fund is given in statement no. 16 of Finance Accounts 1970-71.



## Grant No. 10—Pensions

(MAJOR HEADS : 65—PENSIONS AND OTHER RETIREMENT BENEFITS; 66—TERRITORIAL AND POLITICAL PENSIONS; 72—COMMUTATION OF PENSIONS AND 120—PAYMENT OF COMMUTED VALUE OF PENSIONS)

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
Voted—		Rs.	Rs.	Rs.
Original	1,22,34,900	} 1,36,21,700	1,46,63,319	+10,41,619
Supplementary	13,86,800			
Amount surrendered during the year				nil
<i>Charged—</i>				
<i>Original</i>	<i>52,900</i>	} 52,900	25,219	—27,681
<i>Supplementary</i>	<i>..</i>			
<i>Amount surrendered during the year (March 1971)</i>				<i>11,100</i>

*Notes and comments—*

(i) Expenditure in the voted grant exceeded the budget provision by Rs. 10,41,619; excess requires regularisation.

(ii) The excess occurred in the voted grant mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
A.4—Pensions granted under Section I of the Liberalised Pension Rules—			
O.           60·00	} 70·00	91·73	+21·73
S.           10·00			

The excess was due to finalisation of more pension cases during the year.

(iii) The excess was partly set off by saving mainly under :—

C.2—Gratuities admissible under Section I and Death- <i>c u m</i> - Retirement Gratuity admi- ssible under Section II of the Liberalised Pension Rules—			
O.           45·00	} 43·15	30·71	—12·44
S.           0·33			
R.           —2·18			

The saving was mainly due to non-settlement of some pension cases as they were sent by the departmental officers in an incomplete shape.

## Grant No. 11—Expenditure relating to the Education Department

(MAJOR HEADS : 26—MISCELLANEOUS DEPARTMENTS ; 28—EDUCATION ; 64—FAMINE RELIEF AND 71—MISCELLANEOUS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original	22,62,36,000	22,67,90,400	22,30,93,601
Supplementary	5,54,400		
Amount surrendered during the year (March 1971)			9,53,300
<b>Charged—</b>			
Original	..	16,100	16,100
Supplementary	16,100		
Amount surrendered during the year			nil

## Notes and comments—

(i) Analysis of provision, saving and amount surrendered in the voted grant between "Plan" and "Non-Plan" is given below :—

	Provision	Actual expenditure (In lakhs of rupees)	Saving	Amount surrendered
Plan (Voted)	.. 1,84.96	1,62.24	22.72	1.07
Non-Plan (Voted)	20,82.95	20,68.70	14.25	8.46

(ii) Substantial savings in the voted grant occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<b>(1) I—Government Primary Schools—</b>			
O.	40.66	26.15	25.60
R.	—14.51		
			—0.55

Saving of Rs. 15.06 lakhs (37 per cent of the provision) was mainly due to less requirement under pay of establishment (Rs. 10.12 lakhs) and allowance (Rs. 4.40 lakhs).

Saving of Rs. 20.56 lakhs (48 per cent of the provision) occurred during 1969-70 also.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) L—Special—Government Special Schools—			
O. 56·02	50·13	47·68	—2·45
S. *			
R. —5·89			
<p>Out of the total saving of Rs. 8·34 lakhs saving of Rs. 5·89 lakhs was due to abolition of some elementary training schools (Rs. 4·10 lakhs) and late admission of trainees (Rs. 1·79 lakhs); reasons for the balance saving of Rs. 2·45 lakhs are awaited.</p> <p>Saving of Rs. 22·19 lakhs (41 per cent) and Rs. 17·15 lakhs (29 per cent) occurred during 1968-69 and 1969-70 also.</p>			
(3) T—Universities—Government Arts Colleges—(Plan—State Sector)—			
O. 22·26	17·07	16·88	—0·19
S. **			
R. —5·19			
<p>The total saving of Rs. 5·38 lakhs was mainly due to late appointment of gazetted staff and non-sanction of Class III and IV staff in Government colleges.</p>			
(4) W—Secondary—Government Secondary Schools—(Plan—State Sector)—			
O. 18·59	12·13	9·66	—2·47
S. **			
R. —6·46			
<p>Out of the total saving of Rs. 8·93 lakhs (48 per cent of the provision) saving of Rs. 6·46 lakhs was due to late appointment of staff and non-implementation of higher primary scheme (Rs. 5·71 lakhs), and non-finalisation of the scheme "Introduction of Vocational bias in High Schools" (Rs. 0·75 lakh); reasons for the final saving of Rs. 2·47 lakhs are awaited.</p> <p>Saving of Rs. 4·05 lakhs and Rs. 2·00 lakhs (36 per cent of the provision) occurred during 1968-69 and 1969-70 also.</p>			
(5) GG—Grants to Universities—(Plan-Central Sector)—			
O. 2·80	..	..	..
R. —2·80			

The surrender of the entire provision was due to post-budget decision to book the grants under the scheme "Grants to new Universities for implementation of the National Service Scheme" as non-Plan expenditure.

\*\* Rs. 100.

\* Rs. 200.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(6) II—Direct grants to non-Government Secondary Schools— (Plan—Central Sector)—			
O.	13.67	12.42	6.95
R.	-1.25		
			-5.47

Out of the total saving of Rs. 6.72 lakhs (49 per cent of the provision) reasons for saving of Rs. 5.47 lakhs are awaited; balance saving of Rs. 1.25 lakhs was due to late appointment of Hindi teachers and non-creation of new posts.

(7) KK—Direct grants to non-Government Special Schools— (Plan—Central Sector)—

O.	3.60	3.60	..	-3.60
----	------	------	----	-------

Reasons for non-utilisation of the entire provision are awaited.

(iii) *Orissa Loan Stipend Fund*—The expenditure in the grant includes Rs. 2.75 lakhs transferred to this fund as Government contribution. The fund was established by Government in 1951-52 for giving financial assistance to deserving students to prosecute higher studies in foreign countries and also advanced studies in India. It is credited with Government contributions, private donations and recoveries from stipendiaries and debited with advances granted to the stipendiaries. During 1970-71 the total loans advanced to the stipendiaries from the fund were Rs. 22.14 lakhs. The balance at the credit of the fund on 31st March 1971 was Rs. 12.84 lakhs.

An account of the transactions of the fund is given in statement no. 16 of Finance Accounts 1970-71.

#### Grant No. 11-A—Text Book Press (All Voted)

(MAJOR HEAD : 68—STATIONERY AND PRINTING)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original	26,00,000	26,00,200	25,84,362
Supplementary	200		
Amount surrendered during the year (March 1971)		..	14,900

### Grant No. 12—Taxation (All Voted)

(MAJOR HEADS: 4—TAXES ON INCOME OTHER THAN CORPORATION TAX; 12—SALES TAX; 13—OTHER TAXES AND DUTIES AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

		Total grant	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Original ..	81,96,400	81,96,400	78,44,483	—3,51,917
Supplementary ..				
Amount surrendered during the year (March 1971)				3,24,700

### Grant No. 13—Land Revenue

(MAJOR HEADS: 9—LAND REVENUE AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
Voted—				
Original ..	4,15,11,000	4,44,88,200	4,22,12,250	—22,75,950
Supplementary	29,77,200			
Amount surrendered during the year (March 1971)				20,49,900
Charged—				
Original ..	..	1,000	977	—23
Supplementary	1,000			
Amount surrendered during the year				nil

#### Notes and comments—

(i) Substantial savings in the voted grant occurred mainly under:—

Group-head		Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
(1) B.1—Management of Government Estates—Tahasil Establishment—				
O.	1,79.79	1,97.39	1,94.69	—2.70
S.	25.39			
R.	—7.79			

The total saving of Rs. 10.49 lakhs was mainly due to incorrect assessment of requirement of funds (Rs. 5.47 lakhs), less claims of travelling allowance by staff (Rs. 2.14 lakhs), vacancies (Rs. 1.38 lakhs), and non-sanction of house rent in respect of office accommodation and furniture, etc., by Government (Rs. 1.29 lakhs).

Group-head		Total grant	Actual expenditure	Excess+ Saving—
		(In lakhs of rupees)		
(2) B.3—Management of Estates—Works—	Government			
O.	20.00	17.90	17.59	—0.31
R.	—2.10			

The total saving of Rs. 2.41 lakhs was mainly due to less works.

(3) E.2—Compensation for ceiling surplus land under L. R. Act.—(Plan—State Sector)—				
O.	5.00	0.32	0.32	..
R.	—4.68			

The saving was mainly due to non-implementation of Land Reforms Act.

(4) H—Other Miscellaneous Assignments and Compensations, etc.—L a n d Revenue—				
O.	50.00	40.78	40.66	—0.12
R.	—9.22			

The total saving of Rs. 9.34 lakhs was due to less payment of cess to panchayats on account of less collection of cess on land (Rs. 7.40 lakhs) and less payment of *solatium* to village officers (Rs. 1.94 lakhs).

Saving of Rs. 7.72 lakhs and Rs. 48.33 lakhs occurred during 1968-69 and 1969-70 also.

(ii) *Zamindari Abolition Fund*—The expenditure in the grant includes Rs. 5.00 lakhs transferred to this fund. The fund was created in 1952-53. An annual contribution of Rs. 35 lakhs was being made to the fund up to 1965-66 from the State revenues. From 1966-67 to 1969-70 the annual contribution was made at the rate of Rs. 55 lakhs. The annual contribution during 1970-71 decreased to rupees five lakhs. The payment of compensation and interest charges arising therefrom are initially accounted for against provision in Grant No. "42" and "Appropriation—Interest on Debt and other Obligations" respectively; these are finally debited to the fund by reduction of expenditure under Grant No. "42" and credit to the head "XVI—Interest" respectively. The balance at the credit of the fund on 31st March 1971 was Rs. 59.35 lakhs.

An account of the transactions in the fund during 1970-71 has been given in Statement no. 16 of Finance Accounts 1970-71.

## Grant Nos. 14, 15 and 16

## Grant No. 14—Excise (All Voted)

(MAJOR HEADS: 10—STATE EXCISE DUTIES AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 45,85,000	45,85,100	43,00,087	—2,85,013
Supplementary.. 100			
Amount surrendered during the year (March 1971)			89,700

## Grant No. 15—Registration (All Voted)

(MAJOR HEAD: 15—REGISTRATION)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 19,60,600	19,60,600	16,93,538	—2,66,462
Supplementary ..			
Amount surrendered during the year (March 1971)			2,52,000

## Grant No. 16—District Administration and other expenditure relating to Revenue Department

(MAJOR HEADS: 19—GENERAL ADMINISTRATION; 26—MISCELLANEOUS DEPARTMENTS; 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS; 50—PUBLIC WORKS; 64—FAMINE RELIEF AND 71—MISCELLANEOUS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 2,75,77,100	2,87,77,700	2,46,28,308	—41,49,392
Supplementary.. 12,00,600			
Amount surrendered during the year (March 1971)			8,37,200
Charged—			
Original .. 1,25,00,000	1,25,21,700	1,25,21,622	—78
Supplementary 21,700			
Amount surrendered during the year			nil

*Notes and comments—*

(i) The saving in the voted grant mainly occurred under the group-head "E-Add-lump provision for Revision of pay". At the budget stage Rs. 62.80 lakhs were provided for revision of pay. Subsequently Government decided to pay additional dearness allowance instead of revision of pay and to utilise the provision for meeting additional dearness allowance. However, Rs. 33.03 lakhs only were reappropriated to the relevant heads till the end of the year leaving a balance of Rs. 29.77 lakhs surrendered.

(ii) *Orissa Famine Relief Fund*—The expenditure under the charged appropriation includes Rs. 1,25.00 lakhs transferred to this fund.

The fund was constituted under the Orissa Famine Relief Fund Regulation 1937 as amended by Orissa Famine Relief (Amendment) Act, 1967. Rs. 1,25.00 lakhs were transferred to the fund from revenue this year. The balance in the fund can be expended only upon (i) relief of famine in the State, (ii) relief of distress caused by serious drought, flood or fire, cyclone, earthquake or other serious natural calamities in the State and (iii) construction or repairs of embankment after serious floods. When the balance in the fund exceeds Rs. 1.00 lakh the excess may be utilised for (i) execution of protective irrigation works and other works, if and when required, for prevention of famine in the State; (ii) other capital expenditure subject to certain restrictions laid down in the Act; (iii) grant of loans to cultivators; (iv) commutation of pensions and (v) grant of loans to institutions undertaking to advance loans for building fire proof houses in villages which are often affected by fire.

Rs. 59.73 lakhs were debited to the fund in 1970-71. This expenditure was initially accounted for against provision made in the following grants:—

Grant	Amount of expenditure
	Rs.
16—District Administration	34,96,762
24—Irrigation	24,60,575
35—Animal Husbandry	15,263
Total	59,72,600

The balance at the credit of the fund as on 31st March 1971 was Rs. 66,08,083. An account of the transactions of the fund is given in statement no. 16 of Finance Accounts for 1970-71.



**Grant No. 17—Expenditure relating to the Industries  
Department**

(MAJOR HEADS: 25—SUPPLIES AND DISPOSALS; 26—MISCELLANEOUS DEPARTMENTS; 27—SCIENTIFIC DEPARTMENTS; 28—EDUCATION; 35—INDUSTRIES AND 71—MISCELLANEOUS)

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Voted—</b>				
Original	3,37,17,700	3,38,68,100	2,57,53,705	—81,14,395
Supplementary	1,50,400			
Amount surrendered during the year (March 1971)				76,96,100
<b>Charged—</b>				
Original	..	14,900	14,800	—100
Supplementary	14,900			
Amount surrendered during the year				nil

*Notes and comments—*

(i) Analysis of provision, actual expenditure, saving and amount surrendered in the voted grant between "Plan" and "Non-Plan" is given below:—

	Provision	Actual expenditure	Saving	Amount surrendered
(In lakhs of rupees)				
Plan ..	1,09·88	38·89	70·99	66·52
Non-Plan ..	2,28·80	2,18·65	10·15	10·44

(ii) Provision in the voted grant remained unutilised wholly or to a substantial extent under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) K—Technical Education— Technical Institutions— (Plan—State Sector)—			
O.	15·36	11·04	10·86
R.	—4·32		
			—0·18

The total saving of Rs. 4·50 lakhs (29 per cent of the provision) was mainly due to late sanction or non-sanction of schemes (Rs. 2·77 lakhs), non-sanction of new posts (Rs. 0·97 lakh), non-introduction of new courses (Rs. 0·20 lakh) and less number of students and apprentices (Rs. 0·18 lakh).

Saving of Rs. 3·77 lakhs (43 per cent), Rs. 2·40 lakhs (30 per cent) and Rs. 3·56 lakhs (32 per cent) also occurred during 1967-68, 1968-69 and 1969-70 respectively.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(2) M—Technical Education— Grants-in-aid, Contributions, etc.—(Plan—Central Sector)—	(In lakhs of rupees)		
O. 52.34	..	..	..
R. —52.34			

The entire provision remained unutilised due to non-sanction by Government of India of certain schemes in Regional Engineering College and of introduction of post-graduate courses and provision of research facility in the University College of Engineering, Burla.

(3) Q—Industries— Grants-in-aid, Contributions, e t c. (Non-Plan)—			
O. 13.05	6.21	6.21	..
R. —6.84			

The saving (52 per cent of the provision) was due to post-budget decision of Government for non-payment of subsidy to Orissa Agro and Small Industries Corporation in respect of services of Panchayat Industries Officers as they were withdrawn to the control of Government.

(4) V—Industries— G r a n t s-in-aid, Contributions, etc. (Plan—State Sector)—			
O. 16.63	7.37	7.35	—0.02
S. 1.50			
R. —10.76			

The total saving of Rs. 10.78 lakhs (59 per cent of the total provision) was mainly due to post-budget decision to transfer provision to another group-head on account of change in classification (Rs. 4.95 lakhs), less claims for subsidy for rebate on sale of handloom cloth (Rs. 3.05 lakhs) non-payment to consultants on account of non-receipt of project feasibility report on second steel plant (Rs. 1.70 lakhs) and non-implementation of the scheme of subsidy for concessional rate of sales tax and power (Rs. 1.00 lakh).

#### Grant No. 17-A—Mines (All Voted)

(MAJOR HEAD: 27—SCIENTIFIC DEPARTMENTS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original 32,05,000	36,55,000	35,81,631	—73,369
Supplementary 4,50,000			
Amount surrendered during the year (March 1971)			59,000

**Grant No. 18—Civil and Sessions Courts and other expenditure relating to the Law Department (All Voted)**

(MAJOR HEADS: 21—ADMINISTRATION OF JUSTICE; 26—MISCELLANEOUS DEPARTMENTS AND 71—MISCELLANEOUS)

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	58,91,900	59,52,500	58,04,453	-1,48,047
Supplementary	60,600			
Amount surrendered during the year (March 1971)				1,47,400

*Notes and comments—*

The expenditure in this grant includes Rs. 3.86 lakhs for administration of Orissa Hindu Religious Endowment Act, 1951. The expenditure on administration of the Act is initially met from the provision under this grant and is subsequently reimbursed from the Orissa Hindu Religious Endowment Administration Fund. During 1970-71 Rs. 3.86 lakhs were spent but no amount was reimbursed from the fund; reasons are awaited.

**Grant No. 19—Government Press and other expenditure relating to the Commerce Department**

(MAJOR HEADS: 28—EDUCATION; 68—STATIONERY AND PRINTING AND 71—MISCELLANEOUS)

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Voted—</b>				
Original ..	1,14,20,000	1,17,32,400	1,09,97,675	-7,34,725
Supplementary	3,12,400			
Amount surrendered during the year				nil
<b>Charged—</b>				
Original ..	700	700	700	..
Supplementary	700			
Amount surrendered during the year				nil

**Grant No. 20—Labour, Employment and Housing (All Voted)**

(MAJOR HEADS: 29—MEDICAL; 38—LABOUR AND EMPLOYMENT AND 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS)

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	52,74,400	52,74,400	45,80,318	-6,94,082
Supplementary	..			
Amount surrendered during the year (March 1971)				4,81,100

## Grant No. 21—Tribal and Rural Welfare (All Voted)

(MAJOR HEAD: 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original 3,80,32,000	3,80,32,300	3,36,32,974	—43,99,326
Supplementary 300			
Amount surrendered during the year (March 1971)			27,46,300

*Notes and comments—*

(i) An analysis of provision, actual expenditure, saving and amount surrendered in the grant between "Plan" and "Non-Plan" is given below:—

	Provision	Actual expenditure	Saving	Amount surrendered
	(In lakhs of rupees)			
Plan ..	1,16.30	97.87	18.43	12.04
Non-Plan ..	2,64.02	2,38.46	25.56	15.42

(ii) Saving in the grant occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) A.8—Scheduled Tribes—			
Other Welfare Schemes—			
(Non-Plan)—			
O. .. 16.49	12.44	12.01	—0.43
R. .. —4.05			

The total saving of Rs. 4.48 lakhs (27 per cent of the provision) was mainly due to fixation of a lower Plan ceiling.

Savings between 23 and 50 per cent (Rs. 8.27 lakhs to Rs. 19.47 lakhs) occurred during the preceeding seven years also.

The cost of rehabilitation of tribals on lands reclaimed by Dandakaranya Development Authority initially met out of the Consolidated Fund is reimbursed by that Authority. Out of Rs. 38.28 lakhs recoverable from that Authority for settling 1,836 families between 1960-61 and 1965-66, Rs. 36.01 lakhs were recovered during February 1964 and March 1968. The balance remains to be recovered. Information about expenditure incurred and the area of the land reclaimed by Dandakaranya Development Authority and utilised during 1966-67, 1967-68, 1968-69, 1969-70 and 1970-71 is awaited from the Department. According to the provision made in the budget estimates, Rs. 14.00 lakhs each for 1966-67, 1967-68, 1968-69 and 1969-70 and Rs. 8.62 lakhs for 1970-71, are recoverable from the Dandakaranya Development Authority; no part of this amount has been recovered so far (January 1972).

Group-head		Total grant	Actual expenditure	Saving— (Percentage of total saving to provision)	
(In lakhs of rupees)					
(2) C. 3—Scheduled Tribes— Educational improvement— (Plan—State Sector)—					
O.	..	41.50	} 40.97	} 36.74	
S.	..	*			} —4.23 (11)
R.	..	—0.53			

Out of the total saving of Rs. 4.76 lakhs reasons for a saving of Rs. 4.26 lakhs are awaited; the balance saving of Rs. 0.50 lakh was due to post-budget decision of Government not to up-grade certain schools during the current year.

(iii) In the following group-heads provision remained unutilised to a substantial extent; reasons for non-utilisation have not been intimated.

(1) A. 6—Scheduled Tribes— Public Health (Non-Plan)—					
O.	..	8.81	} 8.88	} 6.07	
R.	..	0.07			} —2.81 (31)
(2) C. 7—Scheduled Tribes— Other Welfare Schemes— (Plan—State Sector)—					
O.	..	9.29	} 8.84	} 6.91	
R.	..	—0.45			} —1.93 (26)
(3) D. 2—Scheduled Tribes— Other Welfare Schemes— (Plan—Central Sector)—					
O.	..	18.00	} 8.83	} 8.56	
S.	..	*			} —0.27 (52)
R.	..	—9.17			

**Grant No. 22—Medical and other expenditure relating to the Health  
and Family Planning Department**

(MAJOR HEADS : 29—MEDICAL AND 71—MISCELLANEOUS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<i>Voted—</i>			
Original ..	5,52,95,400	5,74,14,800	5,75,57,203
Supplementary	21,19,400		
Amount surrendered during the year (March 1971)			11,46,300
<i>Charged—</i>			
Original ..	..	200	..
Supplementary	200		
Amount surrendered during the year			nil

*Notes and comments—*

(i) Expenditure in the voted grant exceeded the budget provision by Rs. 1,42,403; excess requires regularisation.

(ii) While the supplementary provision proved inadequate the Department surrendered Rs. 11.46 lakhs as surplus to requirement on 31st March 1971.

(iii) Analysis of provision, actual expenditure, saving/excess and amount surrendered in the voted grant between "Plan" and "Non-Plan" is given below :—

	Provision	Actual expenditure	Excess+ Saving—	Amount surrendered
	(In lakhs of rupees)			
Plan ..	1,33.70	1,02.95	—30.75	5.18
Non-Plan ..	4,40.45	4,72.62	+32.17	6.28

(iv) Expenditure exceeded the provision mainly in the following group-heads; reasons for the excess and the circumstances in which additional funds could not be provided for, are awaited.

Group-head	Total grant (In lakhs of rupees)	Actual expenditure (In lakhs of rupees)	Excess+ Saving—
<b>B—Hospitals and Dispensaries—</b>			
<b>B. 1—Muffasil Hospitals and Dispensaries—</b>			
O. 1,45·24	1,50·60	1,57·16	+6·56
R. 5·36			
<b>B. 6—Health Centres in Permanent Blocks—</b>			
O. 1,09·04	1,14·80	1,17·11	+2·31
S. *			
R. 5·76			
<b>D. 1—Medical Colleges and Schools—Medical College and Hospital, Cuttack—</b>			
O. 83·99	84·90	89·88	+4·98
R. 0·91			

(v) Saving occurred mainly under the following group-head:—

<b>K. 1—Medical Schools and Colleges—Post-graduate Medical Education (Plan—Central Sector)—</b>			
O. 5·39	2·97	2·83	—0·14
R. —2·42			

The total saving of Rs. 2·56 lakhs (47 per cent of the provision) was mainly due to less Central allocation.

## Grant No. 23—Public Health

MAJOR HEADS : 30—PUBLIC HEALTH AND 39—MISCELLANEOUS  
SOCIAL AND DEVELOPMENTAL ORGANISATIONS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original ..	4,65,09,100	4,74,93,300	4,04,66,961
Supplementary	9,84,200		
Amount surrendered during the year (March 1971)			60,01,500
<b>Charged—</b>			
Original ..	..	1,000	980
Supplementary	1,000		
Amount surrendered during the year			nil

*Notes and comments—*

(i) Analysis of provision, actual expenditure, saving and amount surrendered in the voted grant between "Plan" and "Non-Plan", is given below :—

	Provision	Actual expenditure	Saving	Amount surrendered
(In lakhs of rupees)				
Plan (Voted)	3,91.90	3,24.33	67.57	39.45
Non-Plan (Voted)	83.03	80.34	2.69	20.57

(ii) Saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A—Public Health Establish- ment—(Non-Plan)—			
O. ..	49.70	46.13	46.12
S. ..	*		
R. ..	—3.57		

The total saving of Rs. 3.58 lakhs was mainly due to vacancies.



Group-head			Total grant	Actual expenditure	Excess + Saving—
(2) J—Public Health—Establishment—(Plan—Central Sector)—			(In lakhs of rupees)		
O.	..	2,19·63	1,92·34	1,95·21	+2·87
S.	..	**			
R.	..	—27·29			
Reasons for the net saving of Rs. 24·42 lakhs are awaited.					
Saving of Rs. 17·07 lakhs and Rs. 48·58 lakhs occurred during 1968-69 and 1969-70 also.					
(3) K. 1—Expenses in connection with Epidemic Diseases—National Malaria Eradication Programme—(Plan—Central Sector)—					
O.	..	1,15·38	1,07·90	97·56	—10·34
S.	..	*			
R.	..	—7·48			
Reasons for the total saving of Rs. 17·82 lakhs are awaited.					
Saving of Rs. 16·49 lakhs occurred during 1969-70 also.					
(4) K. 4—Cholera Control Programme—(Plan—Central Sector)—					
O.	..	4·73	0·49	0·49	..
R.	..	—4·24			
The saving (90 per cent of the provision) was due to late implementation of the scheme.					
Saving of Rs. 2·26 lakhs (62 per cent of the provision) occurred during 1969-70 also.					
(5) K. 5—Implementation of basic Health Services—(Plan—Central Sector)—					
O.	..	4·34	1·51	1·51	..
R.	..	—2·83			
The saving (65 per cent of the provision) was due to late sanction of the scheme.					

\*\* 300.

\* 100.

(iii) The department augmented provision by reappropriation in the following group-head but the expenditure fell short of the increased provision :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
	<i>(In lakhs of rupees)</i>		
K. 3—Expenses in connection with epidemic diseases—Smallpox Eradication Programme—			
O. .. 7.01	21.44	18.97	—2.47
S. .. 9.83			
R. .. 4.60			

Reasons for the saving are awaited.

**Grant No. 24—Irrigation**

[MAJOR HEADS : 31—AGRICULTURE; 42—MULTIPURPOSE RIVER SCHEMES; 43—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL); 44—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL) AND 64—FAMINE RELIEF]

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 9,97,56,500	11,17,16,600	10,73,87,480	—43,29,120
Supplementary 1,19,60,100			

Amount surrendered during the year (March 1971) 30,06,600

**Charged—**

Original .. 5,000	32,000	24,323	—7,677
Supplementary 27,000			

Amount surrendered during the year nil

*Notes and comments—*

(i) Saving in the voted grant occurred mainly under :—

(A) In the following group-heads, out of the total provision of Rs. 1,45.79 lakhs, Rs. 20.08 lakhs remained unutilised; reasons for the saving are awaited:—

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(1) F—Hirakud Dam Project— Stage-I—Dam and Appur- tenant Works—Estab- lishment—			
O.            17.60	}      21.04	14.79	—6.25
R.            3.44			

Saving of Rs. 3.04 lakhs occurred during 1969-70 also.

(2) L—Hirakud Dam Project— Stage-I—Main Canals, Branches and Distributaries— Extensions and Improve- ments—			
O.            2.50	}      2.82	0.56	—2.26
R.            0.32			

Saving of Rs. 2.56 lakhs (75 per cent of the provision) occurred under this group-head during 1969-70 also.

(3) M—Hirakud Dam Project— Stage-I—Main Canals, Branches and Distributaries— Maintenance and Repairs—			
O.            22.17	}      22.84	19.44	—3.40
R.            0.67			

*Irrigation Works*

(4) JJJ—Miscellaneous—			
S.            *	}      14.09	10.48	—3.61
R.            14.09			

\* Rs. 100.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
------------	-------------	--------------------	-----------------

(In lakhs of rupees)

(5) RRR—Navigation, Embankment and Drainage Works—  
Embankments—S u s p e n s e—  
Gross Debit—

O.	70.00	}	85.00	80.44	—4.56
S.	14.08				
R.	0.92				

Saving of Rs. 53.61 lakhs and Rs. 21.32 lakhs occurred during 1968-69 and 1969-70 also.

(B) In the group-heads indicated below supplementary grant of Rs. 13.00 lakhs was obtained in September 1970 for extension of the scheme for ground water survey and investigation (Rs. 5.00 lakhs) and more subsidy for private tube wells (Rs. 8.00 lakhs); Rs. 13.56 lakhs of the provision remained unutilised:—

(1) B.1—Miscellaneous—Scheme for Ground water survey and Investigation—(Plan—State Sector)—

O.	5.00	}	5.52	5.33	—0.19
S.	5.00				
R.	—4.48				

Reduction of provision was explained as mainly due to non-purchase of a rig and late sanction of some posts.

(2) B.2—Miscellaneous—T u b e Well Irrigation—Subsidy for private Tube wells—

O.	1.00	}	0.11	0.11	..
S.	8.00				
R.	—8.89				

The saving was mainly attributed to less demand by the cultivators for subsidy for private tube wells and non-receipt of demand from the State Electricity Board for the service connection and Low Tension lines provided by it.

(C) In the following group-heads, out of the total provision of Rs. 24.76 lakhs, saving of Rs. 14.85 lakhs (60 per cent of the provision) was surrendered/reappropriated to other group-heads due to post-budget decision of Government to execute certain irrigation schemes under "Non-Plan" :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) T.2 (1)—Other Revenue Expenditure Investigation on Multipurpose River Schemes—Preliminary expenses in charge of Chief Engineer, Irrigation—Miscellaneous (Plan—State Sector)—			
O. 5.83	3.28	2.37	—0.91
R. —2.55			

Reasons for the final saving of Rs. 0.91 lakh are awaited.

(2) AAAA—Irrigation—Works—Miscellaneous—(Plan—State Sector)—

O. 18.93	6.63	9.20	+2.57
S. *			
R. —12.30			

Reasons for the final excess are awaited.

(D) In the following group-heads out of the total provision of Rs. 34.57 lakhs, Rs. 14.85 lakhs was either surrendered or reappropriated to other group-heads mainly due to—

- (a) less demand for pumps for lift irrigation works (Rs. 2.01 lakhs);
- (b) non-receipt of materials from suppliers (Rs. 1.61 lakhs);
- (c) slow progress of some works (Rs. 1.99 lakhs);
- (d) less requirement on certain works (Rs. 2.89 lakhs); and
- (e) non-receipt of technical sanction (Rs. 6.35 lakhs).

(1) A.2—Miscellaneous—Hiring of Pumps—

O. 14.12	12.11	12.01	—0.10
R. —2.01			

\* Rs. 100.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(2) P—Hirakud Dam Stage-I— Main canals, Branches and Distributaries—Sus p e n s e— Gross Debit—			
O. 4.50 } R. -1.61 }	2.89	2.32	-0.57
(3) T.1(1)—Investigation on Multi- purpose River Schemes— Preliminary expe n s e s—I n charge of Additional Chief Engineer, Electrical Projects— Miscellaneous—(Plan—Sta t e Sector)—			
O. 2.60 } R. -1.99 }	0.61	0.52	-0.09
(4) Y—Orissa Canals—Extensions and Improvements—			
O. 5.44 } R. -2.89 }	2.55	1.67	-0.88
(5) NNN—Embankments—Exten- sions and Improvements—			
O. 7.85 } S. * } R. -6.35 }	1.50	1.38	-0.12

(ii) In the following group-head, expenditure exceeded the total provision and the final excess remained uncovered :—

S—Interest—Hirakud D a m—  
Stage-I & II

O. 2,04.41 } S. 20.92 }	2,25.33	2,37.21	+11.88
----------------------------	---------	---------	--------

Reasons for the excess are awaited.

(iii) *Pro rata distribution of establishment and tools and plant charges of Irrigation branch of Public Works Department and Hirakud Dam Project for 1970-71*—From 1967-68 a system of fixed percentage charges on account of establishment and tools and plant among different wings of Public Works Department was introduced in lieu of the previous practice of *pro rata* distribution of establishment and tools and plant charges. The cost of establishment mainly engaged for major irrigation projects is directly charged to the projects. For medium irrigation projects, etc. establishment charges at the rate of 6 per cent and tools and plant charges at the rate of 3 per cent are adjusted every month by the divisions and included in the monthly account by debit to the heads concerned and credit to "Demand No. 24-44—Irrigation etc."

For Hirakud Dam Project establishment charges at the rate of 17.25 per cent and tools and plant charges at the rate of 3.5 per cent are adjusted every month by the divisions under Hirakud Organisation and included in the monthly account by debiting "98—Capital Outlay etc.—Hirakud Dam Project—Stage-I and II" and credit to "Demand No. 24-42—Multipurpose River Schemes, etc."

(iv) *Suspense Transactions of the Public Works Department*—The expenditure under the grant includes Rs. 90.52 lakhs booked under the minor head "Suspense".

The minor head "Suspense" is not a final head of account. It is meant to accommodate certain interim transactions where further payments or adjustment of value are necessary before the transactions can be considered complete and finally accounted for; such transactions embrace both debits and credits. The demand for grants excludes the credits (gross) and is for the gross debits.

During the year under report the operations under this minor head occurred under four of the five prescribed sub-heads, viz., (a) purchases, (b) stock, (c) Miscellaneous Public Works advances and (d) Workshop suspense. The main transactions under each of these four sub-heads are explained below:—

(a) *Purchases*—When materials are received from a supplier, another division or department for specific works or stock, the value of materials is credited to "Purchases" and the cost debited to work or stock as the case may be. When payment is made the head "Purchases" is debited. The head "Purchases" thus shows a credit (negative) balance representing the value of stores received but not paid for.

(b) *Stock*—This head is debited with the value of materials received for stock purpose. It is credited with the value of materials issued to works or transferred to another division or sold. A debit balance represents the value of materials in stock.

(c) *Miscellaneous Public Works Advances*—The debits represent (1) the value of stores sold on credit, (2) the expenditure incurred on deposit works in excess of deposits received, (3) the loss of cash or stores and (4) sums recoverable from Government servants, etc. The debit balance under the head thus represents recoverable amounts.

(d) *Workshop Suspense*—The charges for jobs executed or other operations in the Public Works Department Workshop are initially debited to this head pending their recovery or adjustment. The transactions under this head are given in items (a) (1) and (b) below :—

*Suspense transactions of Public Works Department*—A summary of the transactions accounted for under the minor head “Suspense” together with the opening and closing balances for 1970-71 is given below :—

Suspense head	Opening balance on 1st April 1970	Debits during the year	Credits during the year	Closing balance on 31st March 1971
(a) 42—MULTIPURP O S E RIVER SCHEMES—				
		(In lakhs of rupees)		

*Working Expenses—Hirakud Dam Project—Stage-I—*

(1) *Dam and Appurtenant Works—*

Purchases ..	—32.53	3.30	2.81	—32.04
Stock ..	0.40	0.84	0.76	0.48
Miscellaneous Public Works Advances	39.56	0.84	0.83	39.57
Workshop Suspense ..	—0.11	..	..	—0.11
<b>Total ..</b>	<b>7.32</b>	<b>4.98</b>	<b>4.40</b>	<b>7.90</b>

(2) *Main canals, branches and distributaries—*

Purchases ..	—4.37	0.18	0.75	—4.94
Stock ..	1.20	0.97	0.71	1.46
Miscellaneous Public Works Advances	2.09	1.17	0.65	2.61
<b>Total ..</b>	<b>—1.08</b>	<b>2.32</b>	<b>2.11</b>	<b>—0.87</b>

(3) *Hydro-electric installations—*

Purchases ..	—3.02	..	..	—3.02
Stock ..	12.24	..	..	12.24
Miscellaneous Public Works Advances	1.36	..	..	1.36
<b>Total ..</b>	<b>10.58</b>	<b>..</b>	<b>..</b>	<b>10.58</b>



Suspense head	Opening balance on 1st April 1970	Debits during the year	Credits during the year	Closing balance on 31st March 1971
(4) Hirakud dam project— Stage-II—Subsidiary power house project, Chiplima— (In lakhs of rupees)				
Purchases ..	—3.39	..	..	—3.39
Stock ..	3.86	..	..	3.86
Miscellaneous Public Works Advances	1.73	..	..	1.73
Workshop suspense ..	0.01	..	..	0.01
Total ..	2.21	..	..	2.21
(b) 43—IRRIGATION, NAVIGATION, E M-BANKMENT AND DRAINAGE WORKS (COMMERCIAL)—				
Workshop suspense ..	8.10	2.78	2.15	8.73
(c) 44—IRRIGATION, NAVIGATION, E M-BANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)				
Purchases ..	—22.34	25.64	18.30	—15.00
Stock ..	3.02	40.03	39.73	3.32
Miscellaneous Public Works Advances	4.71	14.77	14.69	4.79
Total ..	—14.61	80.44	72.72	—6.89

#### Grant No. 25—Public Works

(MAJOR HEADS: 30—PUBLIC HEALTH; 50—PUBLIC WORKS; 52—CAPITAL OUTLAY ON PUBLIC WORKS AND 64—FAMINE RELIEF)

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Voted—</b>				
Original	12,64,28,400	13,14,31,300	13,29,33,727	+15,02,427
Supplementary	50,02,900			
Amount surrendered during the year (March 1971)				42,72,400
<b>Charged—</b>				
Original	3,53,300	21,82,000	20,61,345	—1,20,655
Supplementary	18,28,700			
Amount surrendered during the year				nil

*Notes and comments—*

(i) Expenditure exceeded the total grant by Rs. 15,02,427; excess requires regularisation.

(ii) The expenditure in the voted grant exceeded the provision substantially; yet the department surrendered Rs. 42.72 lakhs in March 1971.

(iii) (a) Excesses occurred mainly under the following group-heads; the reasons for the excesses are awaited :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) D—Public Health—Suspense— Gross Debit—			
O.                   60.00	}     50.10	92.31	+42.21
R.                   —9.90			

Reduction of provision to the extent of Rs. 9.90 lakhs by reappropriation on 31st March 1971 was explained as due to less requirement; reasons for less requirement are awaited.

*Roads and Buildings*

(2) H.1(2)(1)—Communication —Other Projects—Ordinary—				
O.                   6.12	6.12	23.39	+17.27	

(3) N.1—Suspense—Public Works —Debits—				
Voted—				
O.                   5,00.00	5,00.00	5,06.61	+6.61	

(b) The excesses were partly counter balanced by savings under other group-heads; important cases of savings are mentioned in note (iii) below :—

(iii) Savings occurred under:—

(1) A.3—Public Health—E s t a - blishment—Executive—				
O.                   35.99	}     32.01	30.78	—1.23	
R.                   —3.98				

Out of the total saving of Rs. 5.21 lakhs, a saving of Rs. 3.98 lakhs was attributed to transfer of two public health divisions to Roads and Buildings branch and non-conversion of work charged establishment as regular staff.

Reasons for the final saving are awaited.

Saving of Rs. 2.53 lakhs occurred during 1969-70 also.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) N.4—Suspense—A e r o— Engine Factory—Debit—			
O.                           1,07.15	}       42.73	42.72	—0.01
R.                           —64.42			

The total saving of Rs. 64.43 lakhs (59 per cent of the provision) was due to non-allotment of quota for mild steel rods for works in progress (Rs. 62.93 lakhs) and non-supply of mild steel rods and bricks by the suppliers (Rs. 1.50 lakhs).

Saving of Rs. 47.54 lakhs (37 per cent of the provision) occurred during 1969-70 also.

(3) 0.1(2)—Buildings—Public Works—  
E d u c a t i o n—(P l a n—  
State Sector)—

S.                           18.27	}       8.00	7.37	—0.63
R.                           —10.27			

60 per cent of the supplementary provision remained unutilised mainly due to non-issue of administrative approval of certain works (Rs. 5.27 lakhs) and delay in construction of "Nanak Bhawan" owing to shifting of the site of the work (Rs. 5.00 lakhs).

(4) 0.1 (3)—Buildings—P u b l i c  
Works—Med i c a l—(P l a n—  
State Sector)—Voted—

O.                           ..    24.69	}       15.84	15.16	—0.68
S.                           ..    *			
R.                           ..    —8.85			

The total saving of Rs. 9.53 lakhs ( 40 per cent of the provision), was due to less requirement ; reasons for less requirement are awaited.

Saving of Rs. 3.43 lakhs and Rs. 16.87 lakhs occurred under this group-head during 1968-69 and 1969-70 also.

(5) 0.1(4)—Buildings—Public Works—  
Animal Hus b a n d r y (Plan—  
State Sector)—

O.                           ..    5.72	}       3.50	3.55	+0.05
R.                           ..    —2.22			

The net saving of Rs. 2.17 lakhs ( 38 per cent of the provision) was mainly due to non-selection of site for a work and non-issue of administrative approval of certain works.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees)			
(6) Q.2(2)—Buildings—Electrical— Public Health—(P I a n— Central Sector)—			
O. .. 3.02	0.92	0.06	—0.86
R. .. —2.10			

Out of the total saving of Rs. 2.96 lakhs (98 per cent of the provision), saving of Rs. 2.10 lakhs was due to non-completion of the building portion of the works.

Reasons for the final saving are awaited.

(iv) In the following case, the provision was augmented by reappropriation in March 1971 ; the expenditure, however, fell short of the increased provision—

**K. 3—Repairs—Public Health—**

Voted—		Total grant	Actual expenditure	Excess+ Saving—
O. .. 25.42	}	30.50	26.93	—3.57
S. .. *				
R. .. 5.08				

Reasons for the saving are awaited.

(v) The expenditure under the grant includes Rs. 6,94.03 lakhs accounted for under the head “Suspense”. The nature and scope of transactions under the head “Suspense” and accounting procedure followed for these transactions have been explained in note (iv) below grant no. “24—Irrigation”.

(a) A summary of transactions accounted for under each unit of suspense (Major head “50—Public Works”) together with the opening and closing balances for 1970-71 is given below:—

Suspense head	Opening balance on 1st April 1970 (+debit) (—credit)	Debits during the year	Credits during the year	Closing balance on 31st March 1971 (+debit) (—credit)
---------------	--	------------------------	-------------------------	---

( In lakhs of rupees)

**Purchases**

Public Works Department ..	—4,59.24	1,90.82	2,45.77	—5,14.19
Irrigation ..	—27.32	..	..	—27.32
Electricity ..	—10.01	19.97	11.99	—2.03

\* Rs. 100.

Suspense head	Opening balance on 1st April 1970 (+debit) (-credit)	Debits during the year	Credits during the year	Closing balance on 31st March 1971 (+debit) (-credit)
(In lakhs of rupees)				
<i>Stock—</i>				
Public Works Department	1,35.59	3,07.20	3,17.71	1,25.08
Irrigation ..	6.93	..	..	6.93
Electricity ..	9.72	15.58	15.31	9.99
<i>Miscellaneous Public Works Advances—</i>				
Public Works Department	2,13.97	65.12	47.87	2,31.22
Irrigation ..	5.31	..	..	5.31
Electricity ..	-1.02	0.31	0.34	-1.05
<i>Workshop Suspense—</i>				
Public Works Department	8.43	2.72	0.02	11.13
Total ..				
Public Works Department	-1,01.25	5,65.86	6,11.37	-1,46.76
Irrigation ..	-15.08	..	..	-15.08
Electricity ..	-1.31	35.86	27.64	6.91
Grand Total ..	-1,17.64	6,01.72	6,39.01	-1,54.93

(b) A summary of transactions accounted for under "Suspense" (Major head "30—Public Health") together with opening and closing balances for 1970-71 is given below:—

Opening balance on 1st April 1970	Debits during the year	Credits during the year	Closing balance on 31st March 1971
( In lakhs of rupees)			
1,20.00	92.31	1,59.25	53.06

(vi) *Subvention from Central Road Fund*—The additional revenue realised from the increase in the excise and import duties on motor spirit is credited to a fund constituted by Central Government. From this fund subventions are made to the State for expenditure on schemes of road development approved by Central Government; the amount received as subvention is credited as

grants received from Central Government and an equivalent amount is transferred to a deposit account (subvention from Central Road Fund) by debit to "50—Public Works" transfer of grants for road development under this grant.

The actual expenditure on the schemes approved by the Central Government is also initially booked under this grant and subsequently transferred to the deposit account month by month. No subvention has been received during 1970-71 and no expenditure was incurred during the year.

The balance at the credit of the fund on 31st March 1971 was Rs. 20.10 lakhs. An account of the fund for 1970-71 is given in statement no. 16 of Finance Accounts 1970-71.

### Grant No. 26—State Legislature

(MAJOR HEAD : 18—PARLIAMENT, STATE/UNION TERRITORY LEGISLATURE)

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Voted—</b>				
Original ..	16,96,700	17,87,700	16,41,134	—1,46,566
Supplementary	91,000			
Amount surrendered during the year ( March 1971)				1,43,400
<b>Charged—</b>				
Original ..	51,000	65,800	65,337	—463
Supplementary	14,800			
Amount surrendered during the year ( March 1971)				300

### Grant No. 27—Public Works, Common Establishment

(MAJOR HEAD : 50—PUBLIC WORKS)

		Total grant or appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
<b>Voted—</b>				
Original	1,97,60,100	2,11,06,500	1,88,77,420	—22,29,080
Supplementary	13,46,400			
Amount surrendered during the year (March 1971)				23,26,900
<b>Charged—</b>				
Original ..		9,000	9,000	..
Supplementary	9,000			
Amount surrendered during the year				nil

*Notes and comments—*

(i) The Department anticipated additional expenditure in the voted grant and obtained supplementary grant of Rs. 13.46 lakhs in September 1970 (Rs. 4.90 lakhs) and March 1971 (Rs. 8.56 lakhs). The expenditure did not come up even to the original provision. Rs. 23.27 lakhs were surrendered as surplus to requirements in March 1971.

(ii) The saving of Rs. 22.29 lakhs occurred mainly under the group-head "lump provision for revision of pay" due to non-revision of pay of Government servants and sanction of additional dearness allowance in lieu thereof.

(iii) In the following group-head, augmentation of provision by supplementary grant/reappropriation proved inadequate in view of eventual excess. The reasons for the excess have not been intimated by the controlling officer.

Group-head	Total grant	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
<i>Roads and Buildings—</i>			
<b>B—Tools and Plant—</b>			
O.	21.50	30.83	33.90
S.	6.33		
R.	3.00		
			+3.07

(iv) *Pro-rata distribution of establishment and Tools and Plant charges—roads and buildings—* From 1967-68 a system of fixed percentage charges on account of establishment and tools and plant charges was introduced. Establishment charges at 3.72 per cent and tools and plant charges at 4.34 per cent of works expenditure are adjusted monthly by the divisions by debit to "103—Capital outlay, etc." per contra credit to Demand No. 27—"50—Public Works—Common Establishment and Tools and Plant, etc".

### Grant No. 28—Electricity Schemes (All Voted)

(MAJOR HEADS : 13—OTHER TAXES AND DUTIES AND 45—ELECTRICITY SCHEMES)

	Total grant	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Original	5,56,84,600	4,29,51,909	—1,27,32,891
Supplementary	200		
Amount surrendered during the year (March 1971)			1,45,17,000

*Notes and comments—*

(i) Rs. 1,45.17 lakhs were surrendered in March 1971 as surplus to requirement whereas the available savings were Rs. 1,27.33 lakhs.

(ii) Substantial savings occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<i>Hydro-Electric Schemes—</i>			
(1) B—Machkund Hydro-Electric (Joint) Scheme—M a i n-tenance Proper—			
O.                   44.18	}           35.86	37.48	+1.62
R.                   —8.32			

The provision was reduced by Rs. 8.32 lakhs in March 1971 due to less requirement for payment of working expenses to Andhra Pradesh Government for Machkund Hydro-electric (Joint) scheme which is maintained by that Government.

The expenditure exceeded the reduced provision by Rs. 1.62 lakhs due to more debits passed on by Government of Andhra Pradesh subsequently.

(2) D—Machkund H y d r o-Electric (Joint) Scheme—Interest—			
O.                   26.62	}           17.60	17.60	..
R.                   —9.02			

The reduction of provision by Rs. 9.02 lakhs was mainly attributed to revision of rate of interest charged on the capital outlay on completed commercial schemes.

(3) In the following group-heads, out of the total provision of Rs. 3,01.32 lakhs, Rs. 1,52.03 lakhs (50 per cent) was withdrawn owing to transfer of completed portion of Talcher Thermal Power Station to Orissa State Electricity Board from 1st June 1970 :—

*Thermo-Electric Schemes—*

Talcher Thermal Scheme—Working Expenses—

(a) F—Works—			
O.                   1,33.00	}           80.95	77.86	—3.09
R.                   —52.05			

The reasons for the final saving of Rs. 3.09 lakhs are awaited.



Group-head	Total grant	Actual expenditure	Excess+ Saving--
(In lakhs of rupees)			
(b) G—Maintenance Proper—			
O.            34.00	}            6.06	6.16	+0.10
R.            —27.94			
(c) H—Renewals and Replacements—			
O.            58.00	}            48.00	50.48	+2.48
R.            —10.00			

Reasons for the final excess of Rs. 2.48 lakhs are awaited.

(d) I—Net amount transferred to Depreciation Reserve Fund—			
O.            63.00	}            11.37	11.37	..
R.            —51.63			
(e) J—Establishment—			
O.            13.32	}            2.91	2.99	+0.08
R.            —10.41			

(iii) In the following group-head the expenditure exceeded the total provision :—

M—Talcher Thermal Scheme— Suspense—Gross Debit—			
O.            20.00	}            30.00	46.69	+16.69
S.            *			
R.            10.00			

Reasons for the final excess are awaited.

(iv) *Suspense*—The expenditure under the grant includes Rs. 46.69 lakhs accounted for under the head “Suspense”. The nature of transactions accounted for under the head “Suspense” has been explained in note (iv) below grant No. “24—Irrigation”.

A summary of transactions accounted for under the head "Suspense" together with the opening and closing balances for 1970-71 is given below :—

Suspense head	Opening balance on 1st April 1970	Debits during the year	Credits during the year	Closing balance on 31st March 1971
(In lakhs of rupees)				
45—Electricity Schemes— Thermo-Electric Schemes—T alcher Thermal Scheme—				
Purchases ..	—0.70	16.52	40.45	— 24.63
Stock ..	..	29.85	0.27	29.58
Miscellaneous Public Works Advances	0.01	0.32	0.32	0.01
Total ..	—0.69*	46.69	41.04	<del>4.96</del>

#### Grant No. 29—Taxes on Vehicles (All Voted)

(MAJOR HEADS : 11—TAXES ON VEHICLES AND 71—MISCELLANEOUS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original 17,79,000	19,09,700	18,17,713	—91,987
Supplementary 1,30,700			
Amount surrendered during the year (March 1971)			27,600

#### Grant No. 30—Transport Schemes

(MAJOR HEADS : 19—GENERAL ADMINISTRATION; 57—ROAD AND WATER TRANSPORT SCHEMES AND 71—MISCELLANEOUS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original 3,39,75,200	3,69,85,200	3,66,22,189	—3,63,011
Supplementary 30,10,000			
Amount surrendered during the year (March 1971)			2,39,500
<b>Charged—</b>			
Original ..	5,600	..	—5,600
Supplementary 5,600			
Amount surrendered during the year			nil

\* Includes minus Rs. 24.60 lakhs being the balance at the end of 1968-69 under purchases (minus Rs. 24.57 lakhs), Miscellaneous Public Works Advances (minus Rs. 0.03 lakh) and minus Rs. 15.38 lakhs transferred *pro forma* from the suspense head under the major head "101—Capital Outlay on Electricity Schemes".

## Note—

*Depreciation and other reserve funds of Government Commercial Undertakings—State Transport Service—*

- (a) *Depreciation reserve fund*  
 (b) *Accident reserve fund*  
 (c) *Amenities reserve fund*

The expenditure in the grant includes Rs. 42.20 lakhs transferred to and Rs. 52.40 lakhs met from the three reserve funds.

These funds created out of revenues of the State Transport Service are intended to provide reserves sufficient (a) to meet the cost of renewals and replacements (b) to cover third party risks arising out of accident, fire or other calamities consequent upon or incidental to the operation of passenger buses and (c) to provide for amenities to the public and the employees of the State Transport Service and to give incentives to the staff for increasing the efficiency of the State Transport Service.

The expenditure is in the first instance booked under Grant No. "30—Transport Schemes" and subsequently transferred to the funds before close of the accounts of the year. The expenditure incurred and the balance at the credit of the funds at the end of 1970-71 are shown below :—

	Amount transferred to the Fund out of revenue	Expenditure met from the Fund	Balance at the credit of the Fund on 31st March 1971
	(In lakhs of rupees)		
(a) Depreciation Reserve Fund ..	40.00	50.00	40.64
(b) Accident Reserve Fund ..	0.20	0.13	1.86
(c) Amenities Reserve Fund ..	2.00	2.27	6.37

An account of the transactions of the funds is given in statement no. 16 of Finance Accounts 1970-71.

## Grant No. 31—Forest

(MAJOR HEADS: 70—FOREST AND 76—OTHR MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
<b>Voted—</b>			
Original 3,68,41,200	3,74,41,200	3,50,89,696	—23,51,504
Supplementary 6,00,000			
Amount surrendered during the year (March 1971)			
<b>Charged—</b>			
Original 5,000	5,000	..	—5,000
Supplementary ..			
Amount surrendered during the year (March 1971)			5,000

*Notes and comments—*

The saving in the voted grant mainly occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
J.1—Other Miscellaneous Compensations and Assignments— Grants-in-aid, Contributions, etc. Grants from proceeds from Kendu leaves—			

O.	1,36.00	1,23.98	1,20.52	—3.46
R.	—12.02			

50 per cent of the net profit from Kendu leaves is paid as grants-in-aid to local bodies for development works; this expenditure is accounted for under this head.

Out of the total saving of Rs. 15.48 lakhs, saving of Rs. 12.02 lakhs was mainly due to non-sanction of the special grant kept in reserve with Government. Reasons for the final saving of Rs. 3.46 lakhs are awaited.

**Grant No. 32—Fisheries (All Voted)**

(MAJOR HEADS: 31—AGRICULTURE AND 64—FAMINE RELIEF)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original ..	97,60,000	74,32,892	—23,27,508
Supplementary	400		
Amount surrendered during the year (March 1971)			23,08,500

*Notes and Comments—*

(i) The saving of Rs. 23.28 lakhs was 24 per cent of the total provision. Rs. 23.09 lakhs of the saving were surrendered as surplus to requirement but only between 29th and 31st March 1971.

Saving of Rs. 26.56 lakhs (30 per cent of the total provision) occurred during 1969-70 also.

(ii) The saving occurred mainly in the provision made for Plan schemes under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			

## (1) B. 12—Hydrographic Survey of Chilika lake (Plan-State Sector)—

O.	4.00	1.60	1.25	—0.35
R.	—2.40			

Reasons for the saving (69 per cent of the provision) are awaited.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(2) C. 1—Fishing harbour development in minor ports and landing and berthing facilities (Plan—Central Sector)—			
O. .. 20.00	3.23	3.23	..
R. .. 16.77			
Reasons for the saving (84 per cent of the provision) are awaited.			
Saving of Rs. 5.00 lakhs (entire provision) and Rs. 18.60 lakhs (93 per cent of the provision) also occurred during 1968-69 and 1969-70 respectively.			

### Grant No. 33—Co-operation and Marketing

(MAJOR HEADS: 31—AGRICULTURE AND 34—CO-OPERATION)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original 1,51,26,500	1,51,26,500	1,46,83,662	—4,42,838
Supplementary ..			
Amount surrendered during the year (March 1971) 1,61,900			
Charged—			
Original ..	2,000	1,983	17
Supplementary 2,000			
Amount surrendered during the year nil			

The expenditure in the grant does not include Rs. 56,250 spent from out of an advance from the Contingency Fund sanctioned in March 1971. The amount remained unrecouped to the Fund before the close of the year.

### Grant No. 34—Expenditure relating to the Urban Development Department

(MAJOR HEADS : 19—GENERAL ADMINISTRATION ; 21—ADMINISTRATION OF JUSTICE ; 26—MISCELLANEOUS DEPARTMENTS ; 30—PUBLIC HEALTH ; 50—PUBLIC WORKS ; 71—MISCELLANEOUS AND 76—OTHER MISCELLANEOUS COMPENSATIONS AND ASSIGNMENTS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original .. 1,93,54,000	2,41,05,300	2,40,64,850	—40,450
Supplementary 47,51,300			
Amount surrendered during the year (March 1971) 5,34,600			
Charged—			
Original ..	40,000	40,000	..
Supplementary .. 40,000			
Amount surrendered during the year nil			

## Grant No. 35—Animal Husbandry

(MAJOR HEADS: 33—ANIMAL HUSBANDRY; 64—FAMINE RELIEF AND 71—MISCELLANEOUS)

			Total grant or appropriation	Actual expenditure	Excess + Saving—
			Rs.	Rs.	Rs.
<b>Voted—</b>					
Original	..	2,65,57,500	2,66,91,400	2,52,36,572	-14,54,828
Supplementary		1,33,900			
Amount surrendered during the year (March 1971)					13,08,300
<b>Charged—</b>					
Original	..	..	1,000	966	-34
Supplementary		1,000			
Amount surrendered during the year (March 1971)					100

## Notes and comments—

The saving in the voted grant occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess— Saving—
(In lakhs of rupees)			
(1) N. 16—Breeding operations—			
Intensive Cattle development (Plan—State Sector)—			
O. .. 13.93	11.21	11.31	+0.10
R. .. -2.72			
The net saving of Rs. 2.62 lakhs was mainly due to non-sanction by Government of new Intensive cattle development project.			
(2) R. 1—Hospitals and dispensaries—Establishment of check posts and Immune Zones (Plan—Central Sector)—			
O. .. 2.83	0.44	0.26	-0.18
R. .. -2.39			
The total saving of Rs. 2.57 lakhs (98 per cent of the provision) was due to sanction of less number of check posts and Immune Zones by Government of India.			
(3) R. 5—Hospitals and dispensaries—Co-ordinated Cattle Breeding Programme (Plan—Central Sector)—			
O. .. 2.63	..	..	..
R. .. -2.63			

The non-utilisation of the entire provision was due to non-sanction of the scheme by Government.

**Grant No. 36—Public Relations and Tourism (All Voted)**

(MAJOR HEADS: 19—GENERAL ADMINISTRATION AND  
71—MISCELLANEOUS)

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	42,30,000	} 42,30,000	40,73,255	—1,56,745
Supplementary..	"			
Amount surrendered during the year (March 1971)				1,01,800

Note—

*Suspense Account of spare radio parts*—Under the Community Listening Scheme, radio sets were distributed to community centres. To prevent sets from remaining idle for want of spare parts, Government formulated a scheme for bulk purchase of spare parts to be issued to villagers on cash payment as and when required. Expenditure shown under the grant includes Rs. 0.34 lakh under the head "Suspense" towards purchase of these spare parts during 1970-71. The debits in the suspense account represent value of purchases made by Government and the credits represent the value of spare parts sold to villagers.

A summary of the transactions together with the opening and closing balances in 1970-71 is given below:—

Opening balance on 1st April 1970	Debits during the year	Credits during the year	Closing balance on 31st March 1971
Rs.	Rs.	Rs.	Rs.
1,15,123	34,069	71,138	78,054

The closing balance represents the value of spare parts held in stock by the Director of Public Relations.

**Grant No. 37—Agriculture (All Voted)**

(MAJOR HEAD: 31—AGRICULTURE)

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	5,94,97,100	} 5,97,99,500	4,88,96,578	—1,09,02,922
Supplementary	3,02,400			
Amount surrendered during the year (March 1971)				82,52,200

Notes and comments—

(i) The saving of Rs. 1,09.03 lakhs was 18 per cent of the total provision. 76 per cent of the saving was surrendered but only in March 1971.

Saving of Rs. 2,74.63 lakhs (45 per cent), Rs. 1,59.83 lakhs (31 per cent) and Rs. 1,50.13 lakhs (27 per cent) occurred during 1967-68, 1968-69 and 1969-70 also.

(ii) Analysis of the provision, actual expenditure, saving and amount surrendered between "Plan" and "Non-Plan" is given below:—

	Provision	Actual expenditure (In lakhs of rupees)	Saving	Amount surrendered
Plan ..	2,86.69	2,00.26	86.43	23.17
Non-Plan ..	3,11.31	2,88.71	22.60	59.35

(iii) In the following group-heads, out of the total provision of Rs. 3,09.87 lakhs Rs. 54.99 lakhs remained unutilised:—

Group-head	Total grant	Actual expenditure	Saving (percentage of total saving to provision) (In lakhs)	Saving during the previous year(s)	
				Year	Amount (of rupees)
(1) C—Subordinate and Expert staff—(Non-Plan)—					
O. .. 82.60	79.29	76.99	—2.30	1968-69	5.96
R. .. —3.31				1969-70	24.03
(2) L—Subordinate and Expert staff—(Plan—State Sector)—					
O. .. 23.72	16.69	13.88	—2.81 (41)	1968-69	13.09
S. .. *				1969-70	8.76
R. .. —7.03					
(3) D—Experimental Farms—(Non-Plan)—					
O. .. 49.54	46.88	46.19	—0.69	1968-69	7.70
R. .. —2.66				1969-70	6.94
(4) H—Miscellaneous—(Non-Plan)—					
O. .. 89.62	82.97	79.28	—3.69	1968-69	6.53
S. .. **				1969-70	23.41
R. .. —6.65					

\* Rs. 100.

\*\* Rs. 200.



Group-head	Total grant	Actual expenditure	Saving (percentage of total saving to provision)	Saving during the previous year (s)	
				Year	Amount
( In lakhs of rupees)					
P—Miscellaneous— (Plan—S t a t e Sector)—					
(5) P. 10—Intensive Agricultural District Programme—					
O. 5.35	1.87	0.85	-1.02 (84)	1968-69	2.38
R. -3.48				1969-70	5.05
(6) P.18—Production of high yielding varieties of food grains—					
O. 33.32	26.87	26.06	-0.81 (21)	1968-69	23.25
R. -6.45				1969-70	17.26
(7) P.20—Scheme for quality control of chemical ferti- lisers—					
O. 3.00	0.83	0.25	-0.58 (92)	..	..
R. -2.17				..	..
(8) P.25—Training to farmers in operation of agricultural machineries etc., at district level—					
O. 2.70	0.44	0.38	-0.06 (86)	..	..
R. -2.26				..	..
(9) N.10—Scheme for losses for distribution of seeds—Subsidy—					
O. 3.50	4.06	0.14	-3.92 (90)	1969-70	4.64
R. 0.56				..	..

Group-head	Total grant	Actual expenditure	Saving (percentage of total saving to provision)	Saving during the previous year (s)		
				Year	Amount	
( In lakhs of rupees )						
(10) O—A g r i- cultural Experi- ments and Research (Plan— State Sector)—						
O. 16.52	12.02	11.42	-0.60	1968-69	11.83	
S. *				(31)	1969-70	7.74
R. -4.50						

Out of the total saving of Rs. 54.99 lakhs, saving of Rs. 38.51 lakhs was mainly due to—

(i) Post-budget reduced sanction as a measure of economy for production of high yielding varieties of foodgrains (Rs. 5.76 lakhs), schemes of subordinate and expert staff (Rs. 5.70 lakhs), miscellaneous non-Plan schemes (Rs. 5.32 lakhs), intensive agricultural district programme (Rs. 2.46 lakhs) scheme for quality control of fertilisers (Rs. 2.17 lakhs) and other schemes (Rs. 3.39 lakhs);

(ii) late appointment and non-appointment of officers and staff (Rs. 6.41 lakhs);

(iii) less requirement (reasons are awaited) (Rs. 3.85 lakhs); and

(iv) non-sanction of certain schemes (Rs. 2.88 lakhs).

Reasons for the balance saving of Rs. 16.48 lakhs are awaited.

### Grant No. 38—Supply Department

(MAJOR HEADS : 19—GENERAL ADMINISTRATION; 31—AGRICULTURE AND 71—MISCELLANEOUS)

	Total grant or appropriation	Actual expenditure	Excess + Saving—
	Rs.	Rs.	Rs.
Voted—			
Original	73,99,000	65,37,636	-8,61,364
Supplementary	..		
Amount surrendered during the year (March 1971)			7,77,000
Charged—			
Original	..	600	-600
Supplementary	600		
Amount surrendered during the year			nil

\* Rs. 400.

## Grant No. 39—Ports (All Voted)

(MAJOR HEADS: 39—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS AND 53—PORTS AND PILOTAGE)

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	3,55,000	3,55,000	2,08,967	-1,46,033
Supplementary	..			
Amount surrendered during the year (March 1971)				1,36,000

## Appropriation—Interest on Debt and other Obligations (All Charged)

(MAJOR HEAD: 16—INTEREST ON DEBT AND OTHER OBLIGATIONS)

		Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	22,96,94,100	22,96,94,600	20,64,05,603	-2,32,88,997
Supplementary	500			
Amount surrendered during the year (March 1971)				52,76,600

## Notes and comments—

(i) In the following group-heads Rs. 80.13 lakhs out of a total provision of Rs. 2,92.13 lakhs remained unutilised (the reasons for non-utilisation are awaited) :—

Group-head		Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)				
(1) A.4—Interest on 4 per cent Orissa Government Loan, 1971—				
	O. 15.30	12.00	13.02	+1.02
	R. -3.30			
(2) A.5—Interest on 4½ per cent Orissa Government Loan, 1972—				
	O. 25.04	20.00	16.81	-3.19
	R. -5.04			
(3) A.6—Interest on 4½ per cent Orissa Government Loan, 1974—				
	O. 34.72	26.00	22.40	-3.60
	R. -8.72			

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(4) A.7—Interest on 4 $\frac{3}{4}$ per cent Orissa Government Loan, 1976—			
O.           41·62	31·21	37·77	+6·56
R.           —10·41			
(5) A.8—Interest on 5 $\frac{1}{2}$ per cent Orissa Government Loan, 1977—			
O.           46·05	35·00	39·39	+4·39
R.           —11·05			
(6) A.9—Interest on 5 $\frac{1}{2}$ per cent Orissa Government Loan, 1978—			
O.           34·20	26·00	24·50	—1·50
R.           —8·20			
(7) A.10—Interest on 5 $\frac{3}{4}$ per cent Orissa Government Loan, 1979—			
O.           25·28	18·00	15·20	—2·80
R.           —7·28			
(8) A.11—Interest on 5 $\frac{3}{4}$ per cent Orissa Government Loan, 1980—			
O.           28·69	21·00	17·75	—3·25
R.           —7·69			
(9) A.12—Interest on 5 $\frac{3}{4}$ per cent Orissa Government Loan, 1981—			
O.           41·23	30·00	25·16	—4·84
R.           —11·23			
(ii) Saving also occurred under :—			
(1) C.1—Interest on other Floating Loans—Interest on Ways and Means Advances—			
O.           25·00	0·07	0·07	..
R.           —24·93			

The saving was due to less ways and means advances from the Reserve Bank of India.

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) G—Interest on Unfunded Debt—State Provident Funds—Interest on General Provident Fund—			
O.	78·97	88·21	69·06
S.	*		
R.	9·24		
			—19·15

The saving was due to less adjustment of interest due to unanticipated heavy withdrawals from the General Provident Fund during the last quarter of 1970-71.

(3) M.13—Interest paid to the Central Government—Interest on Grow More Food Loans—

O.	42·45	35·61	35·61	..
R.	—6·84			

Reasons for the saving are awaited.

(iii) In the following group-heads Rs. 2,28.96 lakhs remained unutilised due to less payment of interest on account of non-receipt of loans from the Government of India anticipated at the budget stage :—

Interest paid to the Central Government—

(1) M.7—Interest on Ways and Means Advance (*Ad hoc* loans)—

O.	1,62·50	..	..	..
R.	—1,62·50			

(2) M.8—Interest on Consolidated loan for State Plan Schemes—

O.	..	95·25	95·25	..
R.	..			

\* Rs. 100.

~~Appropriation—Interest on Debt and other obligations—conold.~~

etc. - conold. and Appropriation for reduction or Avoidance of Debt

63

Group-head	Total appropriation	Actual expenditure	Excess + Saving—
(In lakhs of rupees)			
(3) M.34—Interest on loans for other Miscellaneous Schemes—			
O. .. 1,16.97	67.52	67.49	—0.03
R. .. —49.45			

(iv) In the following group-head, the department provided a token supplementary appropriation and augmented it by reappropriation in March 1971; the expenditure fell far short of the total provision:—

M.20—Interest paid to the Central Government—Interest on *ad hoc* non-Plan loan from Centre—

O. .. ..	1,94.89	34.24	—1,60.65
S. .. *			
R. .. 1,94.89			

Final saving was due to finalisation of terms and conditions by Government of India towards the end of March 1971 for repayment of an *ad hoc* loan on account of which payment of interest could not be made during 1970-71.

**Appropriation—Appropriation for reduction or Avoidance of Debt  
( All Charged)**

(MAJOR HEAD : 17—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT)

	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving— Rs.
Original .. 5,50,10,000	6,22,03,800	6,22,03,608	—192
Supplementary 71,93,800			
Amount surrendered during the year			nil

Notes—

(i) The expenditure under the appropriation represents annual contribution to the Sinking funds and Depreciation funds for market loans raised by Government as also repayment of certain loans taken from the National Co-operative Development Corporation, the Reserve Bank of India and Life Insurance Corporation of India.

(ii) *Other appropriations*—During 1970-71 Rs. 59.69 lakhs, repaid towards loans taken from autonomous bodies such as Reserve Bank of India, Life Insurance Corporation of India and National Co-operative Development Corporation were charged to the revenue account.

\* Rs. 100.

**Grant No. 40—Community Development Projects ( All Voted)**

( MAJOR HEAD : 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING)

		Total grant	Actual expenditure	Excess+ Saving---
		Rs.	Rs.	Rs.
Original	..	79,200	87,475	+8,275
Supplementary	79,200			
Amount surrendered during the year				nil

*Notes and comments—*

(i) Expenditure under the grant exceeded the grant by Rs. 8,275 ; excess requires regularisation.

The excess occurred under "A. 1—Community Development Projects—Central Stores—Suspense—Debit".

(ii) The debits in the personal ledger accounts opened for community development projects are accounted for under the group-head "A 1—Central Stores—Suspense—Debit". Orders were issued as early as August 1961, to close the personal ledger accounts and to refund the advance sanctioned at the time of opening these accounts.

The Department obtained a supplementary grant of Rs. 0.79 lakh in March 1971 under "A. 1—Community Development Projects—Central Stores—Suspense—Debit" to accommodate the debits upto December 1970 arising out of operation of the personal ledger accounts by Block Development Officers.

The expenditure exceeded the provision by Rs. 0.08 lakh, because one Block Development Officer withdrew this amount during January 1971 from his personal ledger account to refund advance and close his personal ledger account. This remained uncovered as the department noticed the drawal made by the Block Development Officer towards the end of the financial year.

Forty-nine Block Development Officers have yet to close the accounts.

(iii) *Central Stores—Suspense*—A summary of the Personal Ledger Accounts of the Block Development Officers for 1970-71 is given below:—

Opening Balance on 1st April 1970	Credits during the year	Debits during the year	Closing Balance on 31st March 1971
Rs.	Rs.	Rs.	Rs.
19,23,375	3,578	87,475	18,39,478

Certificate of acceptance of balances is awaited from the Controlling Officer.

**Grant No. 41—Loans to Local Funds, Government servants, etc.**

( MAJOR HEAD : Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original ..	61,00,000	78,00,100	77,32,242	—67,858
Supplementary	17,00,100			
Amount surrendered during the year ( March 1971)				1,500

**Grant No. 42—Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department ( All Voted )**

( MAJOR HEADS : 92—PAYMENT OF COMPENSATION TO LAND HOLDERS, ETC. ON THE ABOLITION OF THE ZAMINDARI SYSTEM; 109—CAPITAL OUTLAY ON OTHER WORKS AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original ..	30,00,000	71,63,700	60,60,079	—11,03,621
Supplementary	41,63,700			
Amount surrendered during the year ( March 1971)				11,10,100

*Notes and comments—*

(i) Saving mainly occurred under:—

		Total grant	Actual expenditure	Excess+ Saving—
(1) A—Payment of Compensation to Land Holders, etc., on the Abolition of Zamindari system—Compensation—				
		( In lakhs of rupees)		
O. ..	25.00	29.00	28.43	—0.57
S. ..	12.00			
R. ..	—8.00			

The total saving of Rs. 8.57 lakhs ( 23 per cent of the total provision) was mainly due to non-finalisation of compensation cases.

Saving of Rs. 25.79 lakhs ( 57 per cent), Rs. 11.37 lakhs ( 28 per cent) and Rs. 14.04 lakhs ( 28 per cent) occurred during 1967-68, 1968-69 and 1969-70 also.

(2) C—Loans to Local Funds, Private parties, etc.—Advances to Cultivators—

O. ..	5.00	31.40	32.02	+0.62
S. ..	29.50			
R. ..	—3.10			

The total provision was reduced by Rs. 3.10 lakhs in March 1971 as there was less demand for loans by agriculturists in connection with drought and flood.

Reasons for the final excess of Rs. 0.62 lakh are awaited.



(ii) *Personal Ledger Account*—The transactions relating to purchase and utilisation of stores for development works executed by the District Collectors are accounted for under the personal ledger account. There were no transactions in the personal ledger account during 1970-71. The balance in the personal ledger account on 31st March 1971 was *minus* Rs. 2,28,798.

Certificate of acceptance of balance is awaited from the Controlling Officer.

### Grant No. 43—Multipurpose River, Irrigation and Electricity Schemes

( MAJOR HEADS : 95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH ; 98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES ; 99—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ( COMMERCIAL); 100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ( NON-COMMERCIAL) AND 101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
Voted—	Rs.	Rs.	Rs.
Original 25,39,43,700	} 26,38,96,100	23,58,46,198	—2,80,49,902
Supplementary 99,52,400			
Amount surrendered during the year ( March 1971)			1,49,45,400
<i>Charged—</i>			
Original ..	} ..	74,282	+74,282
Supplementary ..			
Amount surrendered during the year			<i>nil</i>

#### Notes and comments—

(i) This grant accommodates expenditure on Capital Outlay on Tube Well Irrigation, Lift Irrigation, Hirakud Stage—I and II, and Delta Irrigation and Balimela Schemes, Major and Medium Irrigation projects, flood control works and Talcher Thermal Scheme.

(ii) Charged expenditure of Rs. 74,282 without appropriation requires regularisation.

The expenditure was incurred under “EE. 1—Works—Delta Irrigation Scheme” without budget provision in September 1970 and was brought to the notice of the department in October 1970. No provision was made even by supplementary appropriation.

(iii) The department anticipated additional expenditure in the voted grant and obtained supplementary grants in March 1971 ( Rs. 99.52 lakhs) and surrendered Rs. 1,49.45 lakhs in the same month as surplus to requirements. The expenditure also did not come up even to the original provision.

(iv) Rs. 2,80.50 lakhs remained unutilised in the voted grant, even so there was unsurrendered saving of Rs. 1,31.05 lakhs.

(v) Instances of substantial savings were:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
( In lakhs of rupees)			
(1) A.1 (1)—Lift Irrigation Works— Works—(Plan—State Sector)—			
O. .. 22·00	7·60	6·64	—0·96
R. .. —14·40			

The total saving of Rs. 15·36 lakhs (70 per cent of the provision) was mainly due to execution of less number of lift irrigation projects.

Saving of Rs. 8·13 lakhs (43 per cent of the provision) occurred during 1969-70 also.

(2) UU—Flood Control Schemes—  
Suspense—Gross Debit—  
( Plan—State Sector )—

O. .. 2·40	..	..	..
R. .. —2·40			

Entire provision was surrendered on 29th March 1971 as provision was made under non-Plan head under Grant No. 24.

(3) WW—Talcher Thermal  
Scheme—Works—( Plan—  
State Sector )—

O. 2,25·75	96·98	1,32·81	+35·83
R. —1,28·77			

The withdrawal of provision by surrender/reappropriation in March 1971 was mainly due to certain unanticipated credits to works ( Rs. 78·77 lakhs) and post-budget decision to transfer of power station to the Orissa State Electricity Board ( Rs. 50·00 lakhs).

Reasons for the final excess of Rs. 35·83 lakhs are awaited .

(4) XX—Talcher Thermal Scheme—  
Establishment—(P l a n—  
State Sector)—

O. 15·47	9·71	9·90	+0·19
R. —5·76			

Net saving of Rs. 5·57 lakhs was mainly due to vacancies and post-budget decision to transfer of staff to Orissa State Electricity Board consequent on transfer of power station to the Board.

Saving of Rs. 3·30 lakhs occurred during 1969-70 also.

(5) In the following group-heads, out of the total provision of Rs. 4,62.14 lakhs made under "Suspense-Gross Debit", Rs. 2,54.34 lakhs (55 per cent) of the provision remained unutilised. Saving of Rs. 1,99.03 lakhs which was either surrendered or reappropriated to other group-head was mainly due to less transactions under the "Suspense" head (reasons for the balance saving of Rs. 55.31 lakhs are awaited):—

<i>Group head</i>	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(a) F—Balimela Dam Project— Dam and Appurtenant Works—Suspense—Gross Debit—(Plan—State Sector)—			
O. .. 2,92.69 } R. .. -1,16.87 }	1,75.82	1,52.77	-23.05
(b) EE. 4—Delta Irrigation Scheme—Suspense—Gross Debit—(Plan—State Sector)—			
O. .. 1,04.10 } R. .. -36.36 }	67.74	46.78	-20.96

Saving of Rs. 59.05 lakhs occurred during 1969-70 also.

(c) FF. 4—Salandi Irrigation Project—Suspense—Gross Debit—(Plan—State Sector)—			
O. .. 65.35 } R. .. -45.80 }	19.55	8.25	-11.30

Saving of Rs. 1,01.42 lakhs occurred during 1969-70 also.

(6) In the following group-heads, out of the total saving of Rs. 49.25 lakhs, saving Rs. 40.84 lakhs was mainly due to less requirement under works and tools and plant charges; reasons for less requirement and for the final saving of Rs. 8.41 lakhs are awaited :—

(a) R—Hirakud Dam Project— Stage-I-Dam and Appurtenant Works—Works—(Plan—State Sector)—			
O. .. 9.60 } R. .. -5.10 }	4.50	0.93	-3.57

Saving of Rs. 2.60 lakhs and Rs. 4.35 lakhs occurred during 1968-69 and 1969-70 also.

Group-head	Total grant	Actual expenditure	Excess + Saving—
	(In lakhs of rupees)		
(b) X—Hirakud Dam Project— Stage-I—Main Canals, Branches and Distributaries— Works—(Plan—State Sector)—			
O. .. 4.00 } R. .. -1.58 }	2.42	1.17	-1.25
(c) I I. 1—Bahuda Irrigation Project—Works—(Plan—State Sector)—			
O. .. 20.05 } R. .. -5.05 }	15.00	12.84	-2.16
(d) NN. 1—Darjang Irrigation Project—Works—			
O. .. 12.16 } R. .. -4.88 }	7.28	7.59	+0.31
(e) OO. 1—Pitamahal Irrigation Project—Works—			
O. .. 35.91 } R. .. -6.29 }	29.62	29.62	..
(f) PP. 1—Uttei Irrigation Project—Works—			
O. .. 11.36 } R. .. -6.96 }	4.40	2.50	-1.90
(g) QQ. 1—Baghua Irrigation Project—Works—			
O. .. 9.09 } R. .. -7.43 }	1.66	1.66	..
(h) YY—Talcher Thermal Scheme—Tools and Plant—			
O. .. 6.55 } R. .. -3.55 }	3.00	3.16	+0.16

Saving of Rs. 2.52 lakhs occurred under this group-head during 1969-70 also.

(6) The Department augmented the provision by supplementary grant/reappropriation in March 1971 due to additional requirements under :—

Group-head	Total grant	Actual expenditure	Excess Saving	+ —
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(In lakhs of rupees)

(a) J—Balimela power  
Scheme—Generation—  
Works—

O.	..	3,24.90	} 3,40.73	2,69.25	—71.48
S.	..	15.83			

The expenditure did not come up even to the original provision; reasons for the saving are awaited.

(b) EE. 1—Delta Irrigation  
Scheme—Works—

Voted—

O.	..	2,06.76	} 2,30.39	2,20.17	—10.22
R.	..	23.63			

The expenditure fell short of the augmented provision; reasons for the saving are awaited.

(c) HH. 1—Salia Irrigation  
Project—Works—

O.	..	31.82	} 35.80	32.41	—3.39
R.	..	3.98			

Reasons for the saving are awaited.

(d) ZZ—Talcher Thermal  
Scheme—Suspense—Gross  
Debit—

O.	..	63.25	} 64.16	35.94	—28.22
S.	..	*			
R.	..	0.91			

The expenditure did not come up to even to the original provision; reasons for the saving are awaited.

(vi) In the following cases withdrawal of provision by surrender/reappropriation proved unnecessary/excessive in view of the final excess (reasons for the final excess are awaited) :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) A. 3—Lift Irrigation Project—Suspense—Gross Debit—			
O. .. 15.00	12.00	14.31	+2.31
R. .. -3.00			

Surrender of provision of Rs. 3.00 lakhs on 31st March 1971 was due to less transactions.

Excess of Rs. 3.27 lakhs occurred during 1969-70 also.

(2) U—Hirakud Dam Project— Stage-I—Dam and Appurtenant works—Suspense—Gross Debit—			
O. .. 12.01	10.70	13.83	+3.13
R. .. -1.31			

(3) FF. 1—Salandi Irrigation Project—Works—			
O. .. -37.35	-1.63	4.99	+6.62
R. .. 35.72			

Excess of Rs. 7.92 lakhs occurred under this group-head during 1969-70 also.

(vii) *Pro rata distribution of establishment and Tools and Plant charges of Balimela Dam Project*—Upto the end of 1966-67 the gross expenditure of establishment charges of the Chief Construction Engineer of Balimela Dam Project was initially accounted for under “Demand No. 43—Major Head 98—Capital Outlay on Multipurpose River Schemes—Balimela Dam (Joint) Project—1—Dam and Appurtenant Works” and distributed at the end of the year to “Balimela (Joint) Project” and “Balimela Power Scheme” in proportion to works expenditure. Since *pro-rata* distribution caused difficulties in passing on the proportionate debits to Government of Andhra Pradesh, it was decided by Government in 1966-67 to adjust the establishment charges on a fixed percentage basis from 1967-68. Accordingly 20 per cent of the establishment charges of the Additional Chief Engineer, Balimela and his personal staff are adjusted by debit to “Balimela Power Scheme” per contra credit to “Balimela Dam (Joint) Project”.

(viii) *Suspense*—The expenditure under the grant includes Rs. 5,28.16 lakhs accounted for under the head “Suspense”. The nature of transactions accounted for under the head “Suspense” has been explained in item (iv) of notes below Grant No. “24—Irrigation”.

A summary of transactions accounted for under the head "Suspense" together with opening and closing balances for 1970-71 is given below :—

Suspense head	Balance on 1st April 1970	Debits during the year	Credits during the year	Balance on 31st March 1971
(In lakhs of rupees)				
<b>95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH—</b>				
Purchases ..	—1.99	0.38	0.24	—1.85
Stock ..	1.03	7.49	3.55	4.97
Miscellaneous Public Works Advances	2.48	2.67	1.07	4.08
Workshop Suspense	5.92	3.77	10.27	—0.58
Total ..	7.44	14.31	15.13	6.62
<b>98—CAPITAL OUTLAY ON MULTI-PURPOSE RIVER SCHEMES—</b>				
Development Schemes—				
State Sector—				
<i>(a) Hirakud Dam Project—</i>				
<i>Stage-I</i>				
Purchases ..	—1,09.50	..	..	—1,09.50
Stock ..	1,91.20	7.23	11.21	1,87.22
Miscellaneous Public Works Advances	40.01	1.14	1.72	39.43
Workshop Suspense ..	43.59	5.46	1.35	47.70
Total ..	1,65.30	13.83	14.28	1,64.85
<i>(b) Hirakud Dam Project—</i>				
<i>Stage-II</i>				
Purchases ..	—28.83	..	..	—28.83
Stock ..	—4.42	0.33	..	—4.09
Miscellaneous Public Works Advances	33.65	0.03	0.03	33.65
Total ..	0.40	0.36	0.03	0.73
<i>(c) Balimela Dam Project—</i>				
<i>Dam and Appurtenant Works—</i>				
Purchases ..	—3,01.60	14.80	42.21	—3,29.01
Stock ..	1,48.15	67.15	36.47	1,78.83
Miscellaneous Public Works Advances	3,15.13	67.30	1,42.79	2,39.64
Workshop suspense	7.41	3.52	0.23	10.70
Total ..	1,69.09	1,52.77	2,21.70	1,00.16

Suspense head	Balance on 1st April 1970	Debits during the year	Credits during the year	Balance on 31st March 1971
	(In lakhs of rupees)			
<i>(d) Balimela Power Scheme—</i>				
Purchases ..	—44·78	73·32	1,02·89	—74·35
Stock ..	5·44	1,21·76	92·17	35·03
Miscellaneous Public Works Advances	1,17·68	58·44	51·66	1,24·46
Workshop suspense ..	1·78	2·40	0·55	3·63
Total ..	80·12	2,55·92	2,47·27	88·77
99—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL)—				
Development Schemes—				
State Sector—				
Irrigation Works—				
<i>(a) Irrigation Works—</i>				
Purchases ..	—75·57	3·34	0·85	—73·08
Stock ..	18·08	2·25	5·81	14·52
Miscellaneous Public Works Advances	35·93	2·08	2·78	35·23
Workshop suspense ..	2·75	0·58	0·72	2·61
Total ..	—18·81	8·25	10·16	—20·72
<i>(b) Delta Irrigation scheme—</i>				
Purchases ..	—3,10·36	14·09	14·04	—3,10·31
Stock ..	—12·76	25·26	19·74	—7·24
Miscellaneous Public Works Advances	49·69	7·43	7·22	49·90
Total ..	—2,73·43	46·78	41·00	—2,67·65
100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)—				
Development Schemes—				
State Sector—				
<i>Navigation, Embankment and Drainage Works—</i>				
Unproductive Works—				
Flood Control Schemes—				
Purchases ..	—2·17	..	..	—2·17
Stock ..	1·99	..	..	1·99
Miscellaneous Public Works advances	0·79	..	..	0·79
Total ..	0·61	..	..	0·61



Suspense head	Balance on 1st April 1970	Debits during the year	Credits during the year	Balance on 31st March 1971
(In lakhs of rupees)				
<b>101—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—</b>				
<b>(a) Talcher Thermal Schemes—</b>				
Purchases ..	—1,38.56	52.18	5.62	—92.00
Stock ..	29.00	—24.60	3.98	0.42
Miscellaneous Public Works Advances	1,17.79	8.36	26.50	99.65
Total ..	<del>78.23*</del>	35.94	36.10	<del>78.07</del>
<b>(b) Duduma Transmission Scheme—</b>				
Purchases ..	—7.37	..	..	—7.37
Stock ..	14.98	..	..	14.98
Miscellaneous Public Works Advances	2.81	..	..	2.81
Total ..	10.42	..	..	10.42
<b>(c) Hirakud Power Utilisation Scheme—</b>				
Purchases ..	—38.06	..	..	—38.06
Stock ..	45.79	..	..	45.79
Miscellaneous Public Works Advances	6.48	..	..	6.48
Total ..	14.21	..	..	14.21
<b>(d) Small Towns and Rural Electrification Schemes—</b>				
Purchases ..	—26.23	..	..	—26.23
Stock ..	26.49	..	..	26.49
Miscellaneous Public Works Advances	2.28	..	..	2.28
Total ..	2.54	..	..	2.54

\*Excludes minus Rs. 15.38 lakhs transferred pro forma to the suspense head under the Major head "45—Electricity Schemes".

**Grant No. 44—Agricultural Improvement and Research  
(All Voted)**

(MAJOR HEADS : 95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH, 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT, 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original .. 2,18,36,000	2,24,86,100	1,65,32,143	—59,53,957
Supplementary 6,50,100			
Amount surrendered during the year ( March 1971)			59,21,800

(i) The saving of Rs. 59.54 lakhs was 26 per cent of the total provision.

Saving of Rs. 44.76 lakhs ( 35 per cent of the total provision) occurred during 1969-70 also.

(ii) The entire provision remained unutilised under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving--
	( In lakhs of rupees)		
(1) C.1—Capital outlay on Departmental Commercial Undertakings—Cold Storage Plants—Suspense (Personal Deposits)—Debit—(Plan—State Sector)—			

O. .. 8.18	}	..	..
R. .. —8.18			

Reasons for the saving are awaited.

Saving of Rs. 4.76 lakhs occurred during 1969-70 also.

(2) E.1—Investment in Co-operative Societies—Purchase of shares in Agricultural Credit Corporation (Plan—State Sector)—

O. .. 5.00	}	..	..
R. .. —5.00			

Non-utilisation of the provision was due to post-budget decision of Government for not investing the amount.

Saving of Rs. 5.00 lakhs ( entire provision) occurred during 1969-70 also.

(iii) Substantial saving also occurred under :—

Group-head	Total grant	Actual expenditure	Excess + Saving—
( In lakhs of rupees)			
(1) B.1/(1) —Capital outlay on Departmental Commercial Undertakings—Cold Storage Plants—Suspense (Personal Deposits)—Debit—(Non-Plan)—			
O. .. 21.70 } R. .. -9.66 }	12.04	12.21	+0.17

The net saving of Rs. 9.49 lakhs (44 per cent of the provision) was mainly due to less transactions in the personal ledger account on account of less stocks received for storage and non-finalisation of outstanding dues to be paid.

(2) F—Capital outlay on schemes of Government Trading—Purchase and Distribution of seeds—

(a) F.1—Advance—

O. .. 42.78 } R. .. -12.78 }	30.00	30.11	+0.11
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Advance from the Consolidated Fund to open personal ledger account in the treasury in connection with purchase and distribution of quality seeds is accounted for under this head. The net saving of Rs. 12.67 lakhs was mainly due to fixation of a ceiling limit for the balance in the personal ledger account at Rs. 50 lakhs (Rs. 20.00 lakhs were advanced during 1969-70 to open the personal ledger account).

Reasons for the final excess of Rs. 0.11 lakh are awaited.

(b) F.2—Suspense (Personal Deposits)—

Debit—			
O. .. 42.78 } R. .. -16.85 }	25.93	25.82	-0.11

The total saving of Rs. 16.96 lakhs (40 per cent of the provision) was mainly due to non-sanction of advances to Block Development Officers to procure stocks as the earlier advances remained unrealised.

(3) G—Loans to Local Funds, Private Parties, etc.—Advances to Cultivators—

O. .. 37.00 } R. .. -20.83 }	16.17	15.75	-0.42
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The total saving of Rs. 21.25 lakhs was mainly due to less sanction of loans to agriculturists for (i) intensive production of groundnuts on account of non-sanction of the scheme before the Khariff season (Rs. 9.78 lakhs). (ii) vegetable and potato seed production on account of reduction in area of cultivation (Rs. 9.05 lakhs) and (iii) production of wheat on account of post-budget decision of Government to take wheat production in departmental farms only (Rs. 2.00 lakhs).

(iv) *Personal Ledger Account*—The expenditure in the grant includes Rs. 38.04 lakhs under the head "Suspense (Personal Deposits)". A summary of transactions in the personal ledger account for 1970-71 for (i) transactions of cold storage plants at Cuttack, Bhubaneswar, Semiliguda and Parlakhemundi and (ii) purchase and distribution of quality seeds to cultivators is given below:—

	Balance on 1st April 1970 Rs.	Credits during the year Rs.	Debits during the year Rs.	Balance on 31st March 1971 Rs.
(i) Cold Storage Plants—				
(a) Cuttack ..	1,58,988	8,86,646	5,08,471	5,37,163
(b) Bhubaneswar	13,49,972	6,56,851	5,88,049	14,18,774
(c) Semiliguda ..	8,41,550	68,864	1,25,043	7,85,371
(d) Parlakhemundi ..	..	2,00,000	..	2,00,000
Total ..	23,50,510	18,12,361	12,21,563	29,41,308
(ii) Purchase and distribution of quality seeds to cultivators	20,00,000	40,20,379	25,82,362	34,40,017

#### Grant No. 45—Government Trading Scheme

(MAJOR HEAD: 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING)

Voted—	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original .. 10,55,50,000	10,55,50,000	1,42,28,991	—9,13,21,009
Supplementary ..			
Amount surrendered during the year (March 1971)			8,12,16,000
Charged—			
Original .. ..	46,700	..	—46,700
Supplementary 46,700			
Amount surrendered during the year			nil

#### Notes and Comments—

(i) The saving of Rs. 9,13.21 lakhs in the voted grant formed 87 per cent of the provision. The surrender of Rs. 8.12 crores under the voted grant was made in March 1971; even then there was a further unsundered saving of more than Rs. 1 crore.

(ii) Substantial saving occurred under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving--
(In lakhs of rupees)			
A. 1—Grain Purchase Scheme—Suspense Personal Deposits)— D e b i t—			
O. .. 10,55.00	2,43.00	1,42.17	—1,00.83
R. .. —8,12.00			

This group-head accommodates expenditure on Government trading in food grains; the nature of transactions in the suspense account has been explained in note (iii) below:—

Out of the total saving of Rs. 9,12.83 lakhs, saving of Rs. 8,12.00 lakhs was due to less purchase of rice and wheat on account of availability of rice in open market at cheaper rates and less demand for wheat; reasons for the balance saving of Rs. 1,00.83 lakhs are awaited.

Saving of Rs. 15,03.61 lakhs, Rs. 3,75.79 lakhs and Rs. 12,61.29 lakhs occurred during 1967-68, 1968-69 and 1969-70 also.

(iii) *Personal Ledger Account*—The expenditure under the grant includes Rs. 1,42.17 lakhs under the head “Suspense (Personal Deposit)”. Personal Ledger Accounts exist in the name of the District Officers and Secretary, Supply Department for purchase/trading of rice and paddy, mustard oil, cloth and scrap iron and other materials. The transactions in these accounts, during 1970-71 are summarised below:—

Balance on 1st April 1970	Credits during the year	Debits during the year	Balance on 31st March 1971
Rs.	Rs.	Rs.	Rs.
(a) Purchase of rice and paddy under Grain Supply Scheme:—			
2,48,14,712	..	..	2,48,14,712
The Scheme is not in operation since 1959; the personal ledger accounts have not so far been closed.			
(b) Trading in scrap iron and other materials—			
19,36,301	475	..	19,36,776
(c) Trading in mustard oil—			
9,81,338	..	68	9,81,270
(d) Purchase of rice and paddy under Grain Purchase Scheme —			
4,42,10,277	2,83,84,009	1,42,17,275	5,83,77,011
(e) Purchase of cloth—			
45,648	..	..	45,648

The scheme is in-operative from 1954-55; the personal ledger account has not been closed.

Certificates of acceptance of balances are awaited from the Controlling Officers.

**Grant No. 46—Road and Water Transport Schemes  
(All Voted)**

(MAJOR HEADS: 114—CAPITAL OUTLAY ON ROAD AND WATER  
TRANSPORT SCHEMES, AND Q—LOANS AND ADVANCES BY THE  
STATE/UNION TERRITORY GOVERNMENTS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 13,50,000	13,98,600	14,12,561	+13,961
Supplementary .. 48,600			
Amount surrendered during the year			nil

*Notes and comments—*

(i) Expenditure exceeded the budget provision by Rs. 13,961; excess requires regularisation.

(ii) The excess occurred under "A. 1—Motor Transport Services—provision of Bus station, etc. in the State Transport Unit" (expenditure: Rs. 13.78 lakhs and provision: Rs. 13.64 lakhs). Reasons for the excess are awaited.

**Grant No. 47—Capital Expenditure relating to Public Health  
and Urban Development Department (All Voted)**

(MAJOR HEADS: 94—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC  
HEALTH; 103—CAPITAL OUTLAY ON PUBLIC WORKS AND  
Q—LOANS AND ADVANCES BY THE STATE/UNION  
TERRITORY GOVERNMENTS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 1,08,25,000	1,33,25,100	89,06,177	—44,18,923
Supplementary 25,00,100			
Amount surrendered during the year (September 1970 : Rs. 19,10,000 and March 1971: Rs. 22,37,100)			41,47,100

*Notes and comments—*

(i) The Department obtained a supplementary grant of Rs. 25.00 lakhs (September 1970; Rs. 15.00 lakhs and March 1971: Rs. 10.00 lakhs); the total expenditure, however, did not come even upto the original provision. In view of saving of Rs. 44.19 lakhs supplementary grant could have been restricted to token grant.

(ii) Saving occurred mainly under:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A—Municipal Water Supply and Drainage Scheme—(Plan—State Sector)—			
O. .. 56·00	36·90	36·76	—0·14
R. .. —19·10			

The total saving of Rs. 19·24 lakhs (34 per cent of the provision) occurred mainly due to post-budget decision to book certain expenditure under the revenue head under "Grant No. 34".

(2) C—Loans to Municipal Corporations and Municipalities— Non-Plan)—

O. .. 2·00	10·00	9·95	—0·05
S. .. 10·00			
R. .. —2·00			

The total saving of Rs. 2·05 lakhs was mainly due to non-sanction by Government of India of the State Government's plan and estimates for construction of stalls for hiring to Burma repatriates.

(3) D—Loans and Advances to Displaced Persons—

O. 40·05	19·68	16·95	—2·73
S. *			
R. —20·37			

Out of the total saving of Rs. 23·10 lakhs (58 per cent of the original provision), saving of Rs. 20·37 lakhs was attributed to non-requirement as there were no new repatriates from Burma and withholding further payment of business loan owing to misutilisation of 1st instalment.

Reasons for the final saving of Rs. 2·73 lakhs are awaited.

#### Grant No. 48—Capital outlay on Industrial Development

(MAJOR HEADS : 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT ; 109—CAPITAL OUTLAY ON OTHER WORKS AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

	Total grant or appropriation	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Voted—			
Original 2,65,42,400	3,26,45,800	3,17,15,960	—9,29,840
Supplementary 61,03,400			
Amount surrendered during the year (March 1971)			5,99,800
Charged—			
Original	1,09,400	1,08,400	—1,000
Supplementary			
Amount surrendered during the year			nil

\* Rs. 100.

## Notes and comments—

(i) Savings occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) A. (1)—Titilagarh Tannery— Suspense—(Personal Deposit)— Debit—			
O. 8·00	7·00	4·64	—2·36
R. —1·00			

The total saving of Rs. 3·36 lakhs (42 per cent of the provision) was mainly due to difficulties faced by the tannery in procuring raw hides from within the State on account of Government withdrawing the monopoly of the tannery for procuring the raw hides.

(2) C. 1—Share Capital investment in large and medium scale industries — (Plan— State Sector)—

O. 13·50	10·55	10·55	..
R. —2·95			

Saving (22 per cent of the provision) was due to deferring certain investments to the subsequent year.

(3) E. 1—Construction of Water-supply system for Talcher Fertiliser Project—(Plan—State Sector)—

O. 19·25	5·00	4·99	—0·01
S. *			
R. —14·25			

The total saving of Rs. 14·26 lakhs formed 74 per cent of the original provision. Certain expenditure like providing infrastructure for the Talcher Fertiliser Project was provided under this group-head. The saving was due to the Project meeting this expenditure according to the post-budget decision of Government of India.

(4) E. 4—Establishment of Developed Areas—(Plan—State Sector)—

O. 25·00	0·44	0·44	..
R. —24·56			

The saving (98 per cent of the provision) was due to the post-budget decision of Government to transfer the scheme to the Industrial Development Corporation.

Saving of Rs. 5·58 lakhs occurred during 1969-70 also.



(ii) *Personal Ledger Account*—The expenditure in the grant includes Rs. 6.34 lakhs under the head "Suspense (Personal Deposit)". A summary of the Personal Ledger Account for 1970-71 in the name of the Director of Industries, Orissa, for the transactions of certain commercial undertakings is given below:—

Scheme	Balance on 1st April 1970	Credits during the year	Debits during the year	Balance on 31st March 1971
	Rs.	Rs.	Rs.	Rs.
(1) Titilagarh Tannery ..	2,03,984	5,04,866	4,64,114	2,44,736
(2) Boudh Tannery ..	31,381	1,39,100	1,70,361	120
(3) Raniganj Tiles ..	1,27,246	..	..	1,27,246

Certificates of acceptance of balances have not been received from the controlling officer.

#### Grant No. 49—Hirakud Dam Project (All Voted)

(MAJOR HEAD : 98—CAPITAL OUTLAY ON MULTIPURPOSE RIVER SCHEMES)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original 10,10,000	15,10,000	15,04,666	—5,334
Supplementary 5,00,000			
Amount surrendered during the year ..			nil

#### Grant No. 50—Capital outlay on Ports (All Voted)

(MAJOR HEADS : 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT; 100—CAPITAL OUTLAY ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL); 109—CAPITAL OUTLAY ON OTHER WORKS; 110—CAPITAL OUTLAY ON PORTS; 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original 16,00,000	16,00,000	5,90,601	— 10,09,399
Supplementary ..			
Amount surrendered during the year (March 1971)			9,89,100

*Notes and comments—*

Saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
E—Development of Gopalpur Port— Works — (Plan—Central Sector)—			
O.	5.00		
R.	—5.00	..	..

The entire provision remained unutilised due to non-receipt of Central allocation during the year.

Rs. 2.00 lakhs (entire provision) remained unutilised during 1969-70 also.

(ii) *Personal Ledger Account*—There was no transaction in the personal ledger account (in connection with trading in iron ore) during 1970-71. The balance on 31st March 1971 in the personal ledger account is Rs. 55,48,350.

**Grant No. 51—Capital expenditure relating to Labour, Employment  
and Housing Department (All Voted)**

(MAJOR HEADS : 109—CAPITAL OUTLAY ON OTHER WORKS AND Q—LOANS  
AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original	43,34,000		
Supplementary	10,00,000	53,34,000	51,62,810
Amount surrendered during the year (March 1971)			—1,71,190
			54,900

**Grant No. 52—Capital expenditure relating to the Education  
Department (All Voted)**

(MAJOR HEAD: Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY  
GOVERNMENTS)

Original	24,78,700		
Supplementary	..	24,78,700	12,76,000
Amount surrendered during the year (March 1971)			—12,02,700
			12,02,700

*Notes and comments—*

Saving occurred under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
<i>Loans to Local Funds, Private parties, etc.—</i>			
A—Miscellaneous Loans and Advances—			
O.                   24·79	12·76	12·76	..
R.                   —12·03			

Saving (49 per cent of the provision) was due to less amount released by Government of India for giving loans under National Loan Scholarship Scheme.

**Grant No. 53—Capital expenditure relating to Home Department ( All Voted)**

(MAJOR HEAD : 109—CAPITAL OUTLAY ON OTHER WORKS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 3,00,000	4,00,000	3,99,000	—1,000
Supplementary 1,00,000			
Amount surrendered during the year			nil

**Grant No. 54—Capital outlay on Forests ( All voted)**

(MAJOR HEADS : 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT, 119—CAPITAL OUTLAY ON FORESTS AND 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original .. 6,56,21,700	6,66,21,700	5,73,40,038	—92,81,662
Supplementary 10,00,000			
Amount surrendered during the year ( March 1971)			5,200

*Notes and comments—*

(i) Saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	( In lakhs of rupees)		
D.1(2)—Trading in K e n d u leaves—Suspense—(P e r s o n a l Deposits)—Debit—			
O.                   6,40·00	6,40·00	5,45·51	—94·49
Reasons for the saving are awaited.			

(ii) *Personal Ledger Account*—The expenditure in the grant includes Rs. 5,45.51 lakhs under head “Suspense (Personal Deposits)”. A summary of the personal ledger account (trading in *Kendu* leaves) for 1970-71 is given below:—

Balance on 1st April 1970	Credits during the year	Debits during the year	Balance on 31st March 1971
Rs.	Rs.	Rs.	Rs.
7,12,914	5,81,14,678	5,45,51,260	42,76,332

**Grant No. 55—Share capital contribution and loans to Co-operative organisations (All Voted)**

(MAJOR HEADS : 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT AND Q—LOANS AND ADVANCES BY THE STATE/ UNION TERRITORY GOVERNMENTS)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original	86,73,800	1,41,25,800	1,41,25,250
Supplementary	54,52,000		
Amount surrendered during the year (March 1971)			500

The expenditure in the grant does not include Rs. 12,58,250 spent from out of advances from the Contingency Fund sanctioned in March 1971. The amount remained unrecouped to the Fund before the close of the year.

**Grant No. 56—Capital expenditure relating to Planning and Co-ordination Department (All Voted)**

(MAJOR HEAD : 95—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH)

	Total grant	Actual expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
Original	1,50,00,000	1,50,00,000	75,13,804
Supplementary	..		
Amount surrendered during the year (March 1971)			75,00,000

*Notes and comments—*

The saving of Rs. 74.86 lakhs (50 per cent of the original provision) occurred under the group-head “A.1—Irrigation Works in charge of Chief Engineer, Rural Engineering Organisation”, due to post-budget decision of Government to give grants-in-aid to Panchayat Samitis for execution of minor irrigation projects accounted under Grant No. 4.

**Grant No. 57—Capital expenditure relating to the Animal Husbandry Department (All Voted)**

(MAJOR HEAD : 109—CAPITAL OUTLAY ON OTHER WORKS)

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	2,76,500	2,76,500	2,42,181	—34,319
Supplementary	..			
Amount surrendered during the year (March 1971)				32,600

**Grant No. 58—Capital expenditure relating to the Gram Panchayat Department (All Voted)**

(MAJOR HEADS: 109—CAPITAL OUTLAY ON OTHER WORKS AND Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	3,50,000	3,50,100	1,61,807	—1,88,293
Supplementary	100			
Amount surrendered during the year (March 1971)				1,31,000

**Grant No. 59—Capital Expenditure relating to Health Department (All Voted)**

(MAJOR HEAD : 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING)

		Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original	..	41,78,000	34,69,458	—7,08,542
Supplementary	41,78,000			
Amount surrendered during the year				nil

*Notes and comments—*

The Department obtained a supplementary grant of Rs. 41.78 lakhs in March 1971 to meet the anticipated cost of materials and equipment under T. C. A. Programme; of that Rs. 7.09 lakhs remained unutilised mainly due to receipt of less materials and equipment.

## Grant No. 60—Capital outlay on Public Works

(MAJOR HEAD : 103—CAPITAL OUTLAY ON PUBLIC WORKS)

		Total grant or appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<b>Voted—</b>				
Original	3,28,35,300	4,91,55,700	4,69,04,051	—22,51,649
Supplementary	1,63,20,400			
Amount surrendered during the year (March 1971)				28,60,200
<b>Charged—</b>				
		Rs.	Rs.	Rs.
Original	50,000	1,77,900	1,20,860	—57,040
Supplementary	1,27,900			
Amount surrendered during the year (March 1971)				44,300

*Notes and comments—*

(i) In the voted grant Rs. 28.60 lakhs were surrendered in March 1971 as surplus to requirement whereas the available savings were Rs. 22.52 lakhs.

(ii) In the following group-head supplementary grants obtained in September 1970 and March 1971 proved to be excessive :—

Group-head	Total grant	Actual expenditure	Saving— (Percentage of total saving to provision)
(In lakhs of rupees)			
(1) A.1(3)—Buildings—Public Works—Administration of Justice—			
O.	2.03	3.98	—1.17 (43)
S.	2.93		
R.	—0.98		

The reduction of provision was mainly due to less requirement; reasons for less requirement are awaited.

Saving of Rs. 3.39 lakhs (63 per cent of the total provision) occurred during 1969-70 also.

Group-head	Total grant	Actual expenditure	Saving— (Percentage of total saving to provision)
(2) A.1(12)—Buildings—Public Works—Miscellaneous Departments—	(In lakhs of rupees)		
O. 0.14	3.05	1.36	—1.69 (74)
S. 5.09			
R. —2.18			

Saving of Rs. 2.18 lakhs was mainly due to non-issue of administrative approval.

Reasons for the final saving of Rs. 1.69 lakhs are awaited.

(3) E.1(1)—Buildings—Public Works—Education—(Plan—State Sector)—			
O. .. 15.99	20.26	19.06	—1.20 (22)
S. .. 8.52			
R. .. —4.25			

Reduction of provision was due to post-budget decision to book expenditure on certain schemes as expenditure on revenue account under "50—Public Works".

Reasons for the final saving of Rs. 1.20 lakhs are awaited.

(iii) In the following group-heads funds remained unutilised to a substantial extent:—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(1) E.1(2)—Buildings—Public Works—Medical—(Plan—State Sector)—	(In lakhs of rupees)		
O. .. 10.15	8.22	7.65	—0.57
R. .. —1.93			

Out of the total saving of Rs. 2.50 lakhs, a saving of Rs. 1.93 lakhs was explained as due to less requirement (reasons are awaited) and non-issue of administrative approval of certain works.

Reasons for the final saving are awaited.

Saving of Rs. 10.52 lakhs and Rs. 3.22 lakhs occurred under this group-head during 1968-69 and 1969-70 also.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(2) E.1(6)—Buildings—P u b l i c Works—M i s c e l l a n e o u s Departments—( P l a n—State Sector)—			
O.           ..           8·74	7·89	4·81	—3·08
S.           ..           *			
R.           ..           —0·85			

Out of the total saving of Rs. 3·93 lakhs ( 45 per cent of the provision), reasons for the saving of Rs. 3·08 lakhs are awaited. The balance saving of Rs. 0·85 lakh was due to non-issue of administrative approval of certain works.

(3) F.1(2)—Rental Housing Scheme—E l e c t r i c a l— (Plan—State Sector)—			
O.           ..           4·00	4·00	1·40	—2·60

Reasons for the saving are awaited.

(iv) (a) In the following, withdrawal of Rs. 27·64 lakhs by reappropriation/ surrender due to less requirement under “Expressway Project” proved excessive/unnecessary in view of the final excess of Rs. 16·94 lakhs.

Reasons for the final excesses are awaited.

Group-head	Total grant	Actual expenditure	Excess+ Saving—
(In lakhs of rupees)			
(1) G.2—Comm u n i c a t i o n— Expressway—(Plan—S t a t e Sector)—Voted—			
O.           ..           22·94	13·76	23·26	+9·50
R.           ..           —9·18			
(2) J.1—Suspense—Gross Debit— Expressway—(Plan—S t a t e Sector)—			
O.           ..           30·00	11·54	18·98	+7·44
R.           ..           —18·46			



(b) In the following group-head, expenditure exceeded the total provision and the final excess remained uncovered.

The reasons for the excess are awaited.

Group-head	Total grant	Actual expenditure	Excess+ savings—
(In lakhs of rupees)			

*New Capital Project—*

L. I—Works—Public Works—

O.	..	13·03	} 27·73	30·12	+2·39
S.	..	14·97			
R.	..	—0·27			

(v) *Suspense*—The expenditure under the grant includes Rs. 18·98 lakhs accounted for under “Suspense”. The nature and scope of the transactions recorded under the head “Suspense” has been explained in note (iv) below Grant No. “24—Irrigation”.

An analysis of “Suspense” transactions in the grant during 1970-71 is given below (together with the opening and closing balances):—

Suspense head	Opening balance on 1st April 1970	Debits during the year	Credits during the year	Closing balance on 31st March 1971
( In lakhs of rupees)				

103—CAPITAL OUTLAY ON PUBLIC WORKS—

(a) *Expressway Project—*

Purchases	..	—54·45	2·40	11·01	—63·06
Stock	..	47·24	15·81	14·20	48·85
Miscellaneous Public Works Advances		49·43	0·77	0·52	49·68
Total	..	42·22	18·98	25·73	35·47

(b) *New Capital Project—*

Purchases	..	—17·00	..	..	—17·00
Stock	..	—19·33	..	..	—19·33
Miscellaneous Public Works Advances		16·38	..	..	16·38
Total	..	—19·95	..	..	—19·95

**Grant No. 61—Capital expenditure relating to the Mining and Geology Department (All Voted)**

(MAJOR HEAD : 96—CAPITAL OUTLAY ON INDUSTRIAL AND ECONOMIC DEVELOPMENT)

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original .. 50,00,000	} 1,50,00,000	1,50,00,000	..
Supplementary 1,00,00,000			
Amount surrendered during the year			nil

**Grant No. 62—Capital expenditure relating to Tribal and Rural Welfare Department (All Voted)**

(MAJOR HEADS : 124—CAPITAL OUTLAY ON SCHEMES OF GOVERNMENT TRADING AND Q—LOANS AND ADVANCES BY STATE/UNION TERRITORY GOVERNMENTS)

	Total grant Rs.	Actual expenditure Rs.	Excess+ savings— Rs.
Original .. 34,88,000	52,06,000	26,75,657	—25,30,343
Supplementary 17,18,000			
Amount surrendered during the year			nil

*Notes and comments—*

(i) This grant was numbered as “60—A” in the preceding two years.

(ii) The saving of Rs. 25.30 lakhs in the grant was 49 per cent of the total provision.

Saving of Rs. 7.02 lakhs and Rs. 10.33 lakhs occurred during 1968-69 and 1969-70 also.

(ii) The saving occurred mainly under :—

Group-head	Total grant	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
A.1(2)—Other Miscellaneous Schemes—Purchase, Sale and Fair Price Shop—Suspense—(Personal Deposit)—Debit—			
O. .. 34.38	42.47	18.17	—24.30
S. .. 8.09			

Reasons for the saving are awaited.

(ii) *Personal Ledger Account*—The expenditure under the grant includes Rs. 18.17 lakhs under “Suspense (Personal deposits)”. A summary of the Personal Ledger Account opened for purchase, sale, fair price shop scheme sale centres under the Tribal and Rural Welfare Department for 1970-71 is given below:—

Opening balance on 1st April 1970	Credits during the year	Debits during the year	Closing balance on 31st March 1971
Rs.	Rs.	Rs.	Rs.
17,22,196	16,03,287	18,16,657	15,08,826

**Grant No. 63—Capital expenditure relating to Law Department (All Voted)**

(MAJOR HEAD : Q—LOANS AND ADVANCES BY THE STATE/UNION TERRITORY GOVERNMENTS)

	Total grant Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original .. ..	10,000	10,000	..
Supplementary 10,000			
Amount surrendered during the year			nil

**Appropriation—Permanent Debt (Repayment) (All Charged)**

[MAJOR HEAD : PUBLIC DEBT—DEBT RAISED IN INDIA—PERMANENT DEBT (REPAYMENT)]

		Total appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Original</i>	.. 3,28,59,600	} 3,53,59,600	2,28,33,700	-1,25,25,900
<i>Supplementary</i>	25,00,000			
<i>Amount surrendered during the year</i>				<i>nil</i>

*Notes and comments—*

Repayment of market loans on their maturity is accounted for under this appropriation. Rs. 1,25.26 lakhs remained unutilised and was mainly due to saving of Rs. 1,05.05 lakhs under "4½ per cent Orissa Government Loan, 1970" discharged during the year and Rs. 19.24 lakhs under "4 per cent Orissa Government Loan, 1969" discharged during 1969-70, on account of non-preferment of claims by some subscribers.

**Appropriation—Floating Debt (Repayment) (All Charged)**

[(MAJOR HEAD : O—PUBLIC DEBT—DEBT RAISED IN INDIA—FLOATING DEBT (REPAYMENT)]

<i>Original</i>	.. 10,00,00,000	} 10,00,00,000	90,00,000	-9,10,00,000
<i>Supplementary</i>	..			
<i>Amount surrendered during the year (March 1971)</i>			..	9,10,00,000

*Notes and comments—*

The saving of Rs. 9,10.00 lakhs occurred under the following :—

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
A. 1—Ways and Means Advances—			
O. .. 10,00.00	} 90.00	90.00	..
R. .. -9,10.00			

The saving was due to non-repayment of ways and means advances from the Reserve Bank of India during 1970-71. No such advance was obtained upto 30th March 1971 and the advance obtained on 31st March 1971 remained outstanding at the end of the year.

Appropriation—Loans from Central Government (Repayment)  
(All Charged)

[MAJOR HEAD : O—PUBLIC DEBT—DEBT RAISED IN INDIA—LOANS  
FROM THE CENTRAL GOVERNMENT (REPAYMENT)]

	Total appropriation Rs.	Actual expenditure Rs.	Excess+ Saving— Rs.
Original .. 32,43,01,100	} 33,06,94,700	32,96,02,354	—10,92,346
Supplementary 63,93,600			
Amount surrendered during the year (March 1971) ..			10,82,300

Notes and comments—

Saving of Rs. 10.92 lakhs in the appropriation occurred mainly under :—

Group-head	Total appropriation	Actual expenditure	Excess+ Saving—
	(In lakhs of rupees)		
(1) A. 4—Grow More Food Schemes—			
O. .. 95.02	} 91.70	91.70	..
R. .. —3.32			
(2) A. 7—Short Term loan for Agricultural purposes—			
O. .. 6.83	} ..	..	..
R. .. —6.83			
(3) A. 15—Consolidated loans under State Plan Schemes (1969-70)—			
O. .. 1,31.69	} 1,27.00	1,27.00	..
R. .. —4.69			
(4) A. 16—Other Miscellaneous Schemes—			
O. .. 6,64.21	} 46.20	46.20	..
R. .. —6,18.01			

Specific reasons for the saving are awaited.

### Appropriation—Other Loans

#### Appropriation—Other Loans (Repayment) (All Charged)

[MAJOR HEAD : O—PUBLIC DEBT—DEBT RAISED IN INDIA—OTHER  
LOANS (REPAYMENT)]

		Total appropriation	Actual expenditure	Excess+ Saving—
		Rs.	Rs.	Rs.
<i>Original</i> ..	59,99,000	59,99,000	59,68,608	—30,392
<i>Supplementary</i> ..	}			
<i>Amount surrendered during the year (March 1971)</i>				30,200

The expenditure on repayment of instalments of loans obtained from the National Agricultural Credit (long term operation) Fund of the Reserve Bank of India, Life Insurance Corporation of India and National Co-operative Development Corporation is recorded under this appropriation. An equal amount was charged to revenue account vide note (ii) under "Appropriation for Reduction or Avoidance of Debt".

*Estimated and actual recoveries by grants which have been adjusted in accounts in reduction of expenditure*

(Referred to in the Summary of Appropriation Accounts at page 11)

Number and name of the grant	Budget estimates	Actuals	Actuals compared with budget estimates More+ / Less—
1	2	3	4
	Rs.	Rs.	Rs.
1—Elections and other expenditure relating to the Home Department	9,15,000	7,10,113	—2,04,887
2—Jails ..	3,10,000	1,41,940	—1,68,060
3—Police ..	37,89,400	10,19,651	—27,69,749
4—Expenditure relating to Planning and Co-ordination Department	1,40,64,600	1,81,20,703	+40,56,103
6—Expenditure relating to the Political and Services Department	3,50,000	..	—3,50,000
10—Pensions ..	8,16,800	5,89,940	—2,26,860
16—District Administration and other expenditure relating to the Revenue Department	3,00,000	34,96,762	+31,96,762
17—Expenditure relating to the Industries Department	10,00,000	12,63,846	+2,63,846
18—Civil and Sessions Courts and other expenditure relating to the Law Department	3,49,900	..	—3,49,900
19—Stationery and Printing and other expenditure relating to the Commerce Department	1,00,000	2,21,267	+1,21,267
21—Tribal and Rural Welfare Department	8,62,000	..	—8,62,000
24—Irrigation ..	1,20,80,700	1,30,11,838	+9,31,138
25—Public Works ..	7,37,02,600	8,13,79,200	+76,76,600
27—Public Works, Common Establishment	70,00,000	48,30,556	—21,69,444
28—Electricity Schemes ..	10,00,000	41,04,036	+31,04,036
30—Transport Schemes ..	56,62,500	55,52,736	—1,09,764
33—Co-operation and Marketing ..	8,93,200	..	—8,93,200
35—Animal Husbandry ..	..	15,263	+15,263
36—Public Relations ..	30,000	71,138	+41,138
37—Agriculture ..	1,05,900	..	—1,05,900

Number and name of the grant 1	Budget estimates 2 Rs.	Actuals 3 Rs.	Actuals compared with budget estimates More+/-/Less— 4	
			Rs.	
40—Community Development Projects	..	91,030	+91,030	
42—Compensation for abolition of Zamindari system and other expenditure relating to the Revenue Department	25,00,000	28,43,010	+3,43,010	
43—Irrigation and Electricity Schemes ..	8,92,28,400	6,94,79,610	—1,97,48,790	
44—Agricultural Improvement and research	1,13,55,000	58,32,740	—55,22,260	
45—Government Trading Schemes ..	10,55,61,000	2,83,99,208	—7,71,61,792	
47—Capital expenditure relating to Public Health and Urban Development Department	22,10,900	30,35,796	+8,24,896	
48—Capital outlay on Industrial Development	11,47,500	8,42,585	—3,04,915	
50—Capital outlay on Ports ..	1,00,000	..	—1,00,000	
51—Capital expenditure relating to Labour, Employment and Housing Department	20,000	40,324	+20,324	
54—Capital outlay on Forests ..	6,40,00,000	5,81,14,678	—58,85,322	
55—Share Capital Contribution and loans to Co-operative organisations	..	5,000	+5,000	
58—Capital expenditure relating to the Grama Panchayat Department	5,00,000	5,03,138	+3,138	
59—Capital expenditure relating to Health Department	..	31,74,914	+31,74,914	
60—Capital outlay on Public Works ..	31,00,000	44,25,537	+13,25,537	
62—Capital expenditure relating to Tribal and Rural Welfare Department	34,38,000	16,03,287	—18,34,713	
<b>Total</b>	..	40,64,93,400	31,29,19,846	—9,35,73,554





